REPORTS

ON THE

133236

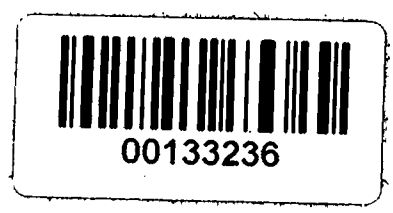
OPERATIONS IN CONNECTION WITH THE INCOME TAX

IN THE

BOMBAY PRESIDENCY

FOR THE YEAR 1893-94.

1917-18



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No. 3086 OF 1894.

FROM

J. K. SPENCE, ESQ., I. C. S.,
Commissioner, N. D.;

To

THE HONOURABLE MR. G. W. VIDAL, I. C. S.,
Chief Secretary to Government,
Financial Department,
Bombay.

Ahmedabad, 22nd August 1894.

HON'BLE SIR,—

I have the honour to submit the annual report on the working of the Income Tax Act in the districts of the Northern Division, including Deesa, for the year 1893-94, together with the reports, as per margin, of the Collectors and the Cantonment Magistrate, Deesa. The following returns compiled in my office are appended:—

Ahmedabad Collector's No. 2340, dated 14th July 1894, with accompaniments.
Pálanpur Political Superintendent's No. 1831, dated 28th July 1894, with accompaniments.
Kaira Collector's No. 2958, dated 19th July 1894, with accompaniments.
Panch Maháls Collector's No. 2629, dated 9th July 1894, with accompaniments.
Broach Collector's No. 1704, dated 7th July 1894, with accompaniments.
Surat Collector's No. 2056, dated 23rd May 1894, with accompaniments.
Surat Collector's No. 2085, dated 24th May 1894, with accompaniments.
Thána Collector's No. 4221, dated 6th June 1894, with accompaniments.

Return No. III.—Statement showing the collections of the tax under the Act.

Return No. IV.—Statement showing the original and final demands and uncollected balances of sums due.

*Return No. V.**—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessment and collections in each táluka, of the districts in the Northern Division.

2. Returns Nos. I and II will be submitted direct by the Accountant General.

3. Returns Nos. III, IV and V agree with each other in the manner required by Government,—that is to say, the amount shown in column 22 of Return No. III, less Rs. 102, remaining to be refunded at the close of the year in the Kaira and Broach Districts, equals that shown in column 20 of Return IV; the latter agrees with Return No. V under each part, penalties being excluded.

4. I append a statement (Appendix A) showing the collections brought on to the books of the Accountant General, and those shown by the Collectors in their returns, with a memorandum explaining the differences in the two sets of figures.

Administration.

5. The assessment lists were, as usual, made out by the Mámlatdárs and Mahálkaris for their respective charges, except in the cities of Ahmedabad,

* Not printed. Submitted separately, in manuscript, with No. 3085, dated 22nd August 1894.

Broach and Surat, where the lists were prepared by the Huzúr Deputy Collectors. In the Cantonment of Deesa the Cantonment Magistrate did the work. Everywhere the basis worked upon was the final demand of the previous year, modified by local experience and inquiry as to the growth or diminution of incomes liable to the tax. The lists for tálukas and maháls were carefully scrutinized first by the Assistant and Deputy Collectors in charge of subdivisions and subsequently, along with those for the cities of Ahmedabad, Broach and Surat, by the Collectors and the Commissioner before submission to Government for sanction to their publication. They seem to have been generally prepared with care, judging from the small percentage of reductions in consequence of successful petitions. Mr. Atkins (Kaira), however, considers that the assessments were pitched a little too high, as the percentage of reductions was 5·8 compared with 2·6 in the previous year. The power to sanction these lists has now been delegated to the Commissioners by Government Resolution No. 3058, dated 1st September 1893.

Revision.

6. The powers of revision under Section 25 of the Act in the cities of Ahmedabad and Surat and the Deesa Cantonment were as heretofore exercised by the assessing officers themselves and by the Huzúr Deputy Collectors in the town of Kaira, in the city of Broach, and in all but five villages of the Sálsette Táluka of the Thána District. Elsewhere these powers were exercised by the Assistant and Deputy Collectors in charge of tálukas.

Supervision.

7. The general supervision under Section 27 of the Act was as heretofore exercised by the Collectors of districts, who have been appointed Commissioners under that section. 138 appeals were preferred to the Commissioners as compared with 108 in the preceding year and it will be seen, from the figures given in the margin for each district, that while the number in Surat and Broach rose considerably, there was an appreciable decline in Ahmedabad. The Collector of Thána states that "some three special appeals" were made to him and that all of them were rejected: they do not, however, appear to have been made under Section 27 and have not been shown in the return. There were no appeals in the Panch Maháls. In the Broach District, 6 appeals remained undisposed of during the year, but were disposed of shortly after its close in April, 2 in May and 3 in June. The Collector has satisfactorily explained the cause of the delay.

	1893-94.	1892-93.
Ahmedabad	35	51
Kaira	4	2
Broach	24	6
Surat	75	49
	138	108

Original Demand.

8. During the year under report the original demand amounted to Rs. 4,54,968 from 16,856 assessees, as against Rs. 4,57,859 from 16,651 assessees in the year 1892-93—a fall in the amount, with an increase in the number of payers.

9. After deducting the sum of Rs. 22,428, reduced on successful petitions of objection, the final demand stood at Rs. 4,32,540, and adding Rs. 91 on account of penalties and Rs. 4,026 arrears of the previous year, the total amount for collection was Rs. 4,36,657 or Rs. 3,531 less than in 1892-93. Of this amount, Rs. 4,34,648 were paid into the Treasury, but Rs. 2,373 were subsequently refunded to successful objectors, and the net collections being consequently * Rs. 4,32,275, a further sum of Rs. 102 was ordered to be refunded, but was not actually paid by the 31st March, and a balance of Rs. 4,484 remained outstanding. It will, however, be seen that more than half of this sum either has been, or is proposed to be, written off. The subjoined table gives for each district the details of the original and final demands, the collections, and the balances :—

* As explained in the note in Return No. III, a sum of Rs. 445 was refunded to three persons in Surat on account of the tax pertaining to the years 1890-91, 1891-92 and 1892-93. If this amount is deducted, the net collections would amount to Rs. 4,31,830.

District.	Original Demand.		Final Demand.								
			I.—Salaries.		II.—Companies.		III.—Securities.	IV.—Other Sources of Income.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	Amount.	No.	Amount.	No.	Amount.
		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.
Ahmedabad	5,490	1,81,129	158	5,398	19	23,782	337 (41 assessees..)	4,999	1,42,809	5,217	1,72,326
Deesa	122	2,505	2	28	...	...	.....	119	2,449	121	2,477
Kaira	3,439	79,888	57	834	...	...	.....	3,147	74,450	3,204	75,284
Panch Mahâls...	787	15,552	24	921	...	...	.....	731	13,877	765	14,798
Broach	1,711	46,526	109	2,414	4	1,007	.....	1,542	41,296	1,655	44,717
Surat	3,547	92,198	81	1,854	2	2,593	227 (80 assessees.)	3,232	83,074	3,395	87,748
Thâna	1,760	37,170	17	321	...	...	.....	1,654	34,869	1,671	35,190
Total ...	16,856	4,54,968	458	11,770	25	27,382	* 564 (121 assessees.)	15,424	3,92,824	16,028	4,32,540

District.	Final Demand—*continued.* Penalties.		Arrears of previous year.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance outstanding including amount written off and remitted.	Remarks.
	No.	Amount							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad	157	78	1,316	1,73,720	1,71,493	537	1,70,956	2,764	
Deesa	39	12	2	2,491	2,461	...	2,461	* 30	* Excludes Rs. 28 struck off on production of certificate under Section 47.
Kaira	...	...	145	75,429	76,380	1,188	75,192	282	
Panch Mahâls	...	...	261	15,059	15,079	180	14,899	160	
Broach	...	...	1,764	46,481	46,201	10	46,191	347	
Surat	...	...	343	88,091	87,477	147	87,330	761	
Thâna	1	1	195	35,386	35,557	311	35,246	140	† Includes Rs. 102 remaining to be refunded at the close of the year; this sum being deducted, the amount shown will agree with that in Return No. IV (column 20).
Total ...	197	91	4,026	4,36,657	4,34,648	2,373	† 4,32,275	4,484	

10. The fluctuations in the final demands under Parts I and III as compared with the preceding year are slight and do not call for remark. The increase under Part II (profits of companies) amounts to Rs. 3,810 and occurs almost entirely in Ahmedabad. It is explained by the Collector to be due to the very prosperous condition of the mill industry during the year.

11. The variations in the figures under Part IV (other sources of income) are brought out clearly in the following table:—

District.		Original Demand.		Final Demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Ahmedabad	1892-93 ...	5,333	1,50,910	5,071	1,43,579
	1893-94 ...	5,272	1,51,411	4,999	1,42,809
		—61	+501	—72	—770
Deesa ...	1892-93 ...	114	2,107	110	2,026
	1893-94 ...	120	2,477	119	2,449
		+6	+370	+9	+423
Kaira ...	1892-93 ...	3,222	74,748	3,108	72,800
	1893-94 ...	3,382	79,054	3,147	74,450
		+160	+4,306	+39	+1,650

District.		Original Demand.		Final Demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Panch Mahâls ...	1892-93 ...	642	12,536	617	11,802
	1893-94 ...	753	14,631	731	13,877
		+111	+2,095	+114	+2,075
Broach...	1892-93 ...	1,500	56,644	1,437	50,069
	1893-94 ...	1,598	43,105	1,542	41,296
		+98	—13,539	+105	—8,773
Surat ...	1892-93 ...	3,509	87,116	3,306	82,397
	1893-94 ...	3,384	87,524	3,232	83,074
		—125	+408	—74	+677
Thâna ...	1892-93 ...	1,741	36,939	1,604	34,029
	1893-94 ...	1,743	36,849	1,654	34,869
		+2	—90	+50	+840
Total ...	1892-93 ...	16,061	4,21,000	15,253	3,96,702
	1893-94 ...	16,252	4,15,051	15,424	3,92,824
		+191	—5,949	+171	—3,878

12. In the aggregate there was a decline in the amount of the tax in both the original and final demands, while there was a rise in the number of assessees. The details for districts vary considerably, but on the whole may be regarded as satisfactory, as the decrease occurs almost entirely in the Broach District, and is principally due to the dissolutions of the ginning associations, the assessment on which swelled the receipts considerably last year.

In Surat and Thâna the increase in the final demand was slight; in Deesa it was large considering the smallness of the cantonment, and in Kaira and the Panch Mahâls it was appreciable. In the latter district it is explained to have arisen chiefly in the Dohad Táluka, where considerable sums were contributed by the petty contractors employed on the Godhra-Ratlam Railway.

13. The following table gives for each district details as to the number of persons originally assessed, the number of petitions of objection preferred against the original assessments, the percentage of petitions to assessees, the percentage of reductions on objections, and the incidence of the tax :—

District.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reductions on objections.	Incidence of the Tax under Parts I, II, III and IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payer.	Number of persons to one Tax-payer.
						Rs. a. p.	Rs. a. p.	
Ahmedabad ...	5,490	2,026	36·9	4·9	921,712	0 3 0	33 0 6	177
Deesa	122	17	13·9	1·1	8,765	0 4 6	20 7 6	72
Kaira	3,439	1,377	40·04	5·8	871,589	0 1 5	23 7 11	272
Panch Mahâls ...	787	229	29·09	4·8	313,417	0 0 9	19 5 6	410
Broach	1,711	772	45·1	3·9	341,490	0 2 1	26 2 2	199
Surat	3,547	1,118	31·5	4·8	649,989	0 2 4	25 13 7	191
Thâna	1,760	413	23·4	5·3	819,580	0 0 8	21 0 11	490
Total ...	16,856	5,952	35·3	4·9	3,926,542	0 1 9	26 15 9	245

14. Altogether 5,952 petitions of objection were made—5,814 to the revising officers under Section 25, and 138 to the Commissioners under Sec-

tion 27. There has been an increase in the proportion of objections, in the Panch Maháls and Kaira Districts, of 7 and 5 per cent. respectively, but this increase was not accompanied, in the former district, by larger reductions in the assessments. On the contrary the reductions represented 4·8 per cent. of the total assessments against 5·08 in the preceding year. But in Kaira the percentage of reductions rose from 2·6 to 5·8, and this combined with the increase in the number of objections seems to justify the Collector's opinion that the assessments were pitched a little too high. In the Broach and Thána Districts also there was a very slight increase (less than one per cent.) in the number of objections, but the results were not favourable to the objectors, as the percentage of reduction was only 3·9 against 10·9 for the previous year in the former district and 5·3 against 7·7 in the latter. In Ahmedabad, Deesa and Surat there was a decrease in the percentage of objections. The percentage of reductions also decreased, except in Ahmedabad, where it rose slightly.

15. The average incidence of the tax per head of population was the same as last year, *viz.*, 1 anna and 9 pies. The incidence per head of assessee fell from Rs. 27-5-9 to Rs. 26-15-9 in the Division.

16. The subjoined table shows the variations in each class under Part IV in consequence of revision :—

Class.	Ahmedabad.		Deesa.		Kaira.		Panch Maháls.		Broach.		Surat.		Thána.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,089	...	10	...	1,480	...	140	20	340	...	720	...	750	170	4,529	190
II	1,155	...	...	...	375	...	15	30	90	75	210	15	295	105	2,140	225
III	460	...	...	...	520	...	70	...	120	60	460	20	280	160	1,910	240
IV	700	...	8	...	252	...	56	...	168	56	364	28	296	140	1,844	224
V	...	210	...	...	245	...	...	35	70	105	175	35	239	175	729	560
VI	296	...	...	...	210	...	210	...	378	...	336	42	231	84	1,659	126
VII	888	...	10	...	211	...	...	8	55	112	324	61	429	115	1,917	296
VIII.	1,121	...	...	...	882	...	216	...	477	...	1,246	52	404	...	4,346	52
IX	875	...	...	...	161	...	70	...	399	...	212	...	5	...	1,725	...
X	526	...	...	...	264	...	70	...	120	...	156	500	...	...	1,136	560
XI	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XII	...	...	...	...	...	...	...	...	...	...	1,000	...	...	...	1,000	...
XIII	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIV	1,704	...	...	...	...	...	...	...	...	...	...	...	...	...	1,704	...
XV	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	8,812	210	28	...	4,603	...	847	93	2,217	408	5,203	753	2,929	949	24,639	2,413
Net Reduction ...	8,602		28		4,603		754		1,809		4,450		1,980		22,226	

17. The table includes the results of appeal proceedings only. No reductions were made in any other manner. The total reductions amounted to Rs. 24,639 and the total enhancements to Rs. 2,413, the net reduction being Rs. 22,226 or Rs. 2,072 less than the corresponding figure of the preceding year.

	1893-94.	1892-93.
	Rs.	Rs.
Ahmedabad ...	8,602	7,331
Deesa	28	81
Kaira	4,603	1,948
Panch Maháls ...	754	734
Broach... ...	1,809	6,575
Surat	4,450	4,719
Thána	1,980	2,910
Total ...	22,226	24,298

The net reductions effected in each district are compared with those of 1892-93 in the margin. The variations in Kaira and Broach alone call for notice. In the former district the increase is, as stated by the Collector, entirely accounted for by the original demand being fixed too high. In Broach, as already explained, the decrease was due to the non-assessment, during the year, of the Cotton Ginning Associations. In the lower classes (I—VI) the net reductions amounted to Rs. 11,246 as against Rs. 10,938 in the previous year, and in the upper classes, (from VII upwards,) they amounted to Rs. 10,980 as against Rs. 13,360, which of course includes the special case of the ginning associations of Broach, in which Rs. 4,208 were reduced last year. An examination of the table brings out the fact that in Kaira, where the reductions have largely exceeded the figures of last year, and in Ahmedabad also, no enhancements (except in a single instance in the latter district) have been made, while in the remaining districts (omitting the Deesa Cantonment) the appellate officers have in several instances found reason to enhance assessments. The conclusion appears to be inevitable, that in Kaira and Ahmedabad, and especially in the

former district, the original demand was pitched somewhat too high. The Collector of Kaira admits the fact, though he is not prepared to say that the limit of taxation in that district has been reached. The results must be accepted as indicating a slight want of care in preparing the assessment lists, but with the agency available for their preparation these variations in the amount of reduction on appeal must frequently occur.

Final Demand.

18. The final demand under all parts amounted to Rs. 4,32,540 as against Rs. 4,33,449 in the preceding year, the net decrease being Rs. 909. Taking each part separately there was a decrease of Rs. 761 under Part I, to which the Panch Mahâls principally contributed; an increase of Rs. 3,810 under Part II, Ahmedabad being the chief contributor as stated in paragraph 10 above; a decrease of Rs. 80 under Part III, and a net decrease of Rs. 3,878. under Part IV. To this net decrease Broach contributes Rs. 8,773 and Ahmedabad Rs. 770. Against this the Panch Mahâls, Kaira, Thâna, Surat and Deesa contribute increases of Rs. 2,075, 1,650, 840, 677 and 423 respectively. The variations have already been explained where necessary. A larger number of penalties was inflicted than in the previous year, principally owing to the increase from 10 to 39 in Deesa, but in Ahmedabad the number was smaller (157 against 170) and in the remaining districts there were none, except in Thâna, where one rupee was levied from one assessee. The total receipts amounted to Rs. 91 against Rs. 125 in 1892-93.

19. The amount of the outstanding balance at the close of the year was Rs. 4,484 or 1·03 per cent. of the total amount for collection against Rs. 6,237 or 1·4 per cent. in the preceding year. The details for each district are shown in the following table :—

District.	Amount outstanding.	Since collected.	Written off.	Proposed to be written off.	Pending decision on appeal.	In course of recovery.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	2,764	1,180	1,127	...	...	457	
Deesa ...	30	...	*28	...	...	2	* Struck off on production of certificate under Section 47 of the Act.
Kaira ...	282	10	87	133	...	52	
Panch Mahâls ...	160	...	43	...	...	117	
Broach ...	347	170	55	...	...	122	
Surat ...	761	30	220	371	...	140	
Thâna ...	140	...	120	...	...	20	
Total ...	4,484	1,390	1,680	504	...	910	

20. *Return No. V.*—This return shows the sources of incomes on which the tax was collected, and the following table gives, in brief, the distribution of the tax over the main heads :—

Heads.	Amount.	Percentage on Total.
	Rs.	
I. Salaries	11,658	2·7.
II. Companies	27,382	6·3
III. Securities	564	0·13
IV. Other sources—		
(a) Professions	20,172	4·7
(b) Commerce	2,87,523	66·5
(c) Transport	946	0·22
(d) Trade	50,263	11·6
(e) Manufacture ...	26,677	6·2
(f) Property	6,897	1·6
Total, Part IV ...	3,92,478	90·8
Grand Total ...	4,32,082	100·

21. *Appendix B*,† showing the distribution by districts of the principal sources of income under Part IV, is appended in manuscript.*

* Sent under this office No. 3085, dated 22nd August 1894.

22. *Return No. VI* shows the expenditure incurred in the assessment and collection of the tax. It will be seen that it amounted to Rs. 2,393 or about 0·6 per cent. of the gross collections as against Rs. 2,370 or 0·5 per cent. last year. As in the last year, the greater part of the expenditure was on account of the clerical establishment entertained temporarily, except in Broach, Surat and Panch Mahâls, to help the ordinary revenue establishments in preparing the assessment lists. Small permanent establishments were maintained in the cities of Ahmedabad and Surat. The figures have been verified by the Accountant General.

23. *Return No. VII.*—This return shows the total assessments and collections in each táluka of the different districts of the Division.

General Remarks.

24. The administration of the Act during the year was satisfactory on the whole. I have again, however, to refer to the remark of the Collector of Kaira, *viz.*, that "Kaira has not yet been screwed up to the limit of taxation," but he adds that he "believes this limit has almost been reached as regards the lower classes of assessees, and that in future we have before us the more serious task of probing deeper into the pockets of the admittedly well-to-do men whose transactions and accounts are extensive and complicated, and whose incomes are as difficult for an appellate officer to fathom as they are dangerous for the assessing officer to report." On the same subject the Collector of Panch Mahâls observes: "It is vain to pretend that the Act, however carefully worked, can compel the wealthier money-lenders and merchant classes to pay their fair share towards the expenses of the State, or to bear their proper proportion of taxation. The sávkars still remain the real masters of the situation." In the lower classes there must always be fluctuations, but there is little doubt that most assessable incomes are brought on the lists, but in the case of the higher classes I am not quite sure that the assessees pay the proper amounts due by them, and the task of ascertaining the assessable incomes of these classes is becoming a serious matter to which the agency available is utterly unequal. It seems a question for consideration whether more liberal expenditure on special establishments in large centres of trade would not be repaid by increased realizations. As a case in point of under-assessments of the wealthier classes and complications of their accounts, I would invite attention to the appeal disposed of under Government Resolution No. 2099, dated 23rd June 1894.

I have the honour to be,
Honourable Sir,
Your most obedient Servant,
J. K. SPENCE,
Commissioner, N. D.

† Not printed.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886 in the year 1893-94.

Class.	Rate of Income included in each Class.	I.—Salaries, Pensions, Annuities and Gratuities paid by								II.—Profits of Companies.		III.—Interest on Securities.	IV.—Other Sources of Income.		Total Collections of Tax.		Fines and Penalties.		Total of Columns 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
		A.—Government.		B.—Local Authorities.		C.—Companies, Public Bodies, Associations and Private Employers.																
						Tax levied under																
						Section 9 (1).		Section 9 (2).														
		Assessees.	Amount of Tax.	Assessees.	Amount	Assessees.	Amount	Assessees.	Amount	No. of Assessments.	Amount of Tax.		No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	Penalties by Collectors.	Fines by Magistrates.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	500— 750 ...	1	1	106	1,040	86	752	59	411	1	16	155 (40 assessees)	6,691	66,910	6,984	69,285	56	...	69,341	950	68,391	
II	750—1,000 ...	...	...	15	226	18	301	14	209	...	...	.....	2,985	44,715	3,032	45,451	15	...	45,466	280	45,186	
III	1,000—1,250 ...	...	...	4	97	19	336	20	458	...	...	.....	1,966	39,335	2,009	40,226	5	...	40,231	235	39,996	
IV	1,250—1,500 ...	...	...	3	85	6	162	5	148	...	...	.....	1,099	30,732	1,113	31,127	4	...	31,131	183	30,948	
V	1,500—1,750 ...	...	...	1	34	8	167	5	170	...	...	.....	683	23,919	697	24,290	3	...	24,293	101	24,192	
VI	1,750—2,000 ...	...	...	3	95	6	260	6	212	1	38	.....	499	20,892	515	21,497	3	...	21,500	128	21,372	
Total, I to VI...	(Less than Rs. 2,000).	1	1	132	1,577	143	1,978	109	1,608	2	54	155 (40 assessees)	13,923	2,26,503	14,350	2,31,876	86	...	2,31,962	1,877	2,30,085	
	Rs. Rs.																					
VII	2,000— 2,500 ...	...	...	6	336	21	1,077	4	208	2	117	341 (80 assessees)	520	28,582	633	30,661	2	...	30,663	169	30,494	
VIII	2,500— 5,000 ...	...	...	5	348	22	2,032	6	572	5	552	68 (1 assessee)	740	62,506	779	66,078	2	...	66,080	327	65,753	
IX	5,000— 10,000 ...	...	...	1	141	11	1,248	5	532	3	599	.....	198	32,891	218	35,411	...	...	35,411	...	35,411	
X	10,000— 20,000 ...	...	...	..	....	...	...	...	...	1	140	.....	54	17,173	55	17,313	1	...	17,314	...	17,314	
XI	20,000— 30,000 ...	..	...	...	...	...	...	...	...	2	1,269	.....	6	3,455	8	4,724	...	...	4,724	...	4,724	
XII	30,000— 40,000 ...	...	...	...	...	...	...	...	...	...	...	.....	9	7,902	9	7,902	...	...	7,902	...	7,902	
XIII	40,000— 50,000 ...	...	...	...	...	...	...	...	...	2	2,289	.....	5	5,462	7	7,751	...	...	7,751	...	7,751	
XIV	50,000—1,00,000 ...	...	...	...	...	...	...	...	...	3	4,877	.....	1	2,083	4	6,960	...	...	6,960	...	6,960	
XV	1,00,000 and more ...	..	...	...	...	..	...	...	...	5	17,485	.....	3	8,396	8	25,881	...	...	25,881	...	25,881	
Total, VII to XV.	(More than Rs. 2,000).	...	...	12	825	54	4,357	15	1,312	23	27,328	409 (81 assessees.)	1,536	1,68,450	1,721	2,02,683	5	...	2,02,686	496	2,02,190	
Grand Total ...	.....	1	1	144	2,402	197	6,335	124	2,920	25	27,382	564 (121 assessees.)	15,459	3,94,953	16,071	4,34,557	91	...	4,34,648	*2,373	†4,32,275	

* In addition to this sum of Rs. 2,373 a sum of Rs. 445 was refunded to three persons in Surat on account of the tax paid by them in the years 1890-91 (Rs. 351-0-8), 1891-92 (Rs. 42) and 1892-93 (Rs. 52-1-4), but the amounts are not here deducted, as the details respecting them do not appear in the preceding columns of the return.

† The difference of Rs. 102 between the amount here shown and that shown in Return No. IV (column 20) is due to the over-collections of Rs. 45 in the Kaira District and Rs. 57 in Broach, having remained unrefunded at the close of the year.

J. K. SPENCE,
Commissioner, N. D.

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RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the year 1893-94 in the Northern Division.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II	458	11,770	...	11,770	...	11,770	458	11,770	...	...	...	...	645	12,415	11,529	...	...	129	11,658	757	
Chapter III B and Part II, Schedule II	25	27,583	...	27,583	3	27,382	25	27,382	...	...	...	...	...	27,382	27,382	...	...	...	27,382	...	
Chapter III C and Part III, Schedule II	121	564	...	564	...	564	121	564	...	...	...	...	...	564	564	...	...	...	564	...	
Chapter III D and Part IV, Schedule II	16,252	4,15,051	5,814	3,93,419	135	3,92,824	15,424	3,92,824	197	91	...	...	3,381	3,96,296	3,89,937	91	...	2,541	3,92,569	3,727	
Total ...	16,856	4,54,968	5,814	4,33,336	138	4,32,540	16,028	4,32,540	197	91	...	...	4,026	4,36,657	4,29,412	91	...	2,670	4,32,173	4,484	

J. K. SPENCE,
Commissioner, N. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1893-94.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	* 2,317 12 8	* Includes Rs. 98 paid in Kaira to the Secretary of the Dákor Municipality for collecting the Tax in the Inám Village of Dákor and Rs. 12-0-9 paid to Village officers in the Broach District.
Travelling Allowance	5 0 0	
Contingencies	70 7 0	
Total ...	2,393 3 8	

J. K. SPENCE,
Commissioner, N. D.

RETURN No. VII.

Statement showing the total Assessment and Collection on account of Income Tax in each Táluka of the Districts of the Northern Division for the year 1893-94.

District.	Táluka.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	Ahmedabad City	1,951	87,950	86,883	78	1,016	171	
	Daskroi...	476	10,203	9,982	...	221	21	
	Sanand	3 3	7,338	7,337	...	1	65	
	Viramgám	783	27,340	26,975	...	365	93	
	Dholka	465	10,508	10,425	...	83	5	
	Dhandhuka	593	16,162	16,036	...	126	45	
	Gogha	91	1,535	1,525	...	10	25	
	Prantij	380	7,904	7,904	...	...	...	
	Modása	165	3,386	3,386	...	...	...	
	Total under Part IV... ...	4,999	1,42,809	1,41,174	78	1,585	298	
	,, ,, I... ...	158	5,398	5,160	...	237	127	
	,, ,, II... ...	19	23,782	23,782	...	...	...	
	,, ,, III... ...	41	337	337	...	...	...	
	Grand total ...	5,217	1,72,326	1,70,453	78	1,822*	425	Rs. 51 written off. * Exclusive of Rs. 20, the balance of the previous year.
Deesa	Total under Part IV... ...	119	2,449	2,421	12	...	...	
	,, ,, I... ..	2	28	26	...	2	2	
	Grand Total ...	121	2,477	2,447*	12	2	2	* Exclusive of Rs. 28 struck off on production of certificate under Section 47 of the Act.
Kaira	Mehmedabad	309	7,267	7,257	...	10	...	
	Mátar	3 8	6,654	6,644	...	10	...	
	Kapadvanj	384	10,296	10,271	...	25	...	
	Thásra	331	5,986	5,986	...	...	10	
	Nadiád	602	17,046	16,916	...	130	...	
	Ánand	686	15,790	15,770	...	20	48	
	Borsad	547	12,069	12,069	...	...	...	
	Huzúr	17	176	176	...	...	...	
	Total under Part IV	3,147	74,450	74,255	...	195	58	
	,, ,, I	57	834	834	...	...	...	
	Grand Total ...	3,204	75,284	75,089	...	195	58	
Panch Máhals .	Godhra	252	5,165	5,165	...	...	10	
	Kalol	87	1,266	1,266	...	...	...	
	Hálol	31	422	422	...	...	...	
	Dohad	279	6,193	6,076	...	117	208	
	Jhálod	116	1,752	1,752	...	...	...	
	Total under Part IV	731	13,877	13,760	...	117	218	
	,, ,, I	34	921	921	...	...	...	
	Grand Total ...	765	14,798	14,681	...	117	218	
Breach ...	Broach City	649	21,051	21,031	...	20	35	
	Broach Táluka...	203	3,830	3,720	...	110	30	
	Jambusar	243	5,645	5,645	...	...	...	
	Ámod	152	2,606	2,606	...	...	...	
	Vágra	92	1,723	1,723	...	...	...	
	Ankleshvar	208	6,308	6,233	...	75	1,644	
	Hánsot	108	3,554	3,467	...	87	...	
	Total under Part IV	1,542	41,296	41,004	...	292	1,709	
	,, ,, I	109	2,414	2,414	...	...	...	
	,, ,, II	4	1,007	1,007	...	...	...	
	Grand Total ...	1,655	44,717	44,425	...	292	1,709	Rs. 55 written off.

RETURN No. VII—*continued.*

District.	Táluka.	Final Demand.		Collection.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Surat	Bulsár	269	6,488	6,413	...	75	...	
	Chikli	113	1,939	1,939	...	...	...	
	Párdi	120	2,653	2,653	...	...	...	
	Chorási	269	5,122	4,971	...	151	48	
	Jalalpor...	270	6,732	6,732	...	...	...	
	Olpád	233	4,421	4,411	...	10	...	
	Mándvi	120	1,756	1,756	...	...	...	
	Bardoli	373	5,405	5,395	...	10	25	
	Surat City	1,688	53,232	52,947	...	285	40	
	Total under Part IV	3,232	83,074	82,543	...	531	113	
	,, ,, I	81	1,854	1,854	...	...	...	
	,, ,, II	2	2,593	2,593	...	...	...	
	,, ,, III	80	227	227	...	...	...	
	Grand Total ...	3,395	87,748	87,217	...	531*	113	* Exclusive of Rs. 10, the balance of the previous year.
Thána	Dáhánu...	151	2,956	2,946	...	10	...	
	Máhim	107	2,815	2,795	...	20	...	
	Bassein	340	3,691	3,691	...	...	...	
	Sálsette	574	10,627	10,577	...	50	35	
	Kalyán	184	3,924	3,924	...	...	30	
	Bhiwndi	280	7,040	7,040	...	...	52	
	Váda	39	544	544	...	...	...	
	Sháhápur	115	1,949	1,939	1	10	28	
	Murbád...	72	1,399	1,399	...	...	...	
	Huzúr	9	245	245	...	...	...	
	Total under Part IV	1,654	34,869	34,779	1	90	145	
	,, ,, I	17	321	321	...	...	...	
	,, ,, II	...	...	...	...	...	...	
	,, ,, III	...	...	...	...	...	...	
	Grand Total ...	1,671	35,190	35,100	1	90	145	
	ABSTRACT.							
Ahmedabad		5,217	1,72,326	1,70,453	78	1,822	425	
Deesa		121	2,477	2,447	12	2	2	
Kaira		3,204	75,284	75,089	...	195	58	
PanchMahals		765	14,798	14,681	...	117	218	
Broach		1,655	44,717	44,425	...	292	1,709	
Surat		3,395	87,748	87,217	...	531	113	
Thána		1,671	35,190	35,100	1	90	145	
Total ...		16,028	4,32,540	4,29,412	91	3,049*	2,670	* Exclusive of Rs. 30, the balance of the previous year and Rs. 1,405 written off.

J. K. SPENCE,
Commissioner N. D.

APPENDIX A.

Statement showing the total Collections on account of Income Tax in each District of the Northern Division, credited in the accounts of the Accountant General and those shown in the Collector's Return No. III.

District.	As per Final Return for March 1894 furnished by the Accountant General.											As per Collector's Income Tax Return No. III (Column 20).	Difference between the credits of the Accountant General (Column 12) and those of the Collectors (Columns 13).
	Part I.—Tax on Salaries, &c., paid by Local Authorities and Companies.				Part II.	Part III.	Part IV.—Tax on other Sources of Income.				Total of Columns 5, 6, 7 and 11.		
	Local Authorities.		Recoveries by Revenue Authorities from Companies and Private persons.	Total of Columns 2 to 4.	Tax on Profits of Companies.	Tax on interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.			
	Recoveries from Local Fund payment vouchers.	Recovery by Revenue Authorities from Municipalities and Port Trust.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	
Ahmedabad (including Deesa).	96 13 7	771 14 8	4,515 0 1	5,383 12 4	23,782 1 1	337 7 3	1,44,430 9 6	12 0 0	79 11 0	1,44,522 4 6	1,74,025 9 2	1,73,954	—72
Kaira (including Panch Mahals).	228 4 7	153 12 4	1,371 12 8	1,753 13 7	.....	.....	89,734 6 4	.....	0 0 6	89,734 6 10	91,488 4 5	91,459	—29
Broach	118 3 4	84 12 5	2,210 13 11	2,413 13 8	1,006 10 3	.....	42,750 5 6	.....	.....	42,750 5 6	46,170 13 5	46,201	+30
Surat...	208 11 8	474 9 7	1,249 4 7	1,932 9 10	2,593 0 4	226 11 3	82,803 11 3	0 8 0	69 8 6	82,873 11 9	87,626 1 2	87,477	—149
Thána	245 2 11	76 2 4	.....	321 5 3	.....	.....	35,235 1 6	1 0 0	.....	35,236 1 6	35,557 6 9	35,557	...
Total ...	897 4 1	1,561 3 4	9,346 15 3	11,805 6 8	27,381 11 8	564 2 6	3,94,954 2 1	13 8 0	149 4 0	3,95,116 14 1	4,34,868 2 11	4,34,648	—220

J. K. SPENCE,
Commissioner, N. D.

Explanatory Memorandum.

Ahmedabad—

Rs.	
1,74,026	Accountant General's credit.
1,73,954	Collector's credit.
Difference —72	

The following items in the Accountant General's statement have been excluded from the Collector's figures:—

Rs.	a.	p.	
26	4	0	Deduction on account of Income Tax from the salaries of the District Local Board's establishment.
42	8	0	Do. do. from the salary bills of the Educational Inspectors, &c.
			In connection with the above two items, the Collector's attention has been invited to Government Resolution No. 1760, dated 3rd May 1889, the instructions in which will be strictly followed in future.
1	3	0	Copying fees.
2	0	0	On account of the omission of fractions of a rupee.
71	15	0	Net Difference

Kaira—

Rs.	
91,488	Accountant General's credit.
91,459	Collector's credit.
Difference —29	

The following items in the Accountant General's statement have not been included in the Collector's figures:—

R.	a.	p.	
30	0	0	Collection on account of the Broach District made in the Kaira District.
1	0	0	*Deduct* On account of amount recovered in cash from salary paid by Government and credited to cash recovery in the accounts.
29	0	0	Net Difference

Broach—

Rs.	
46,171	Accountant General's credit.
46,201	Collector's credit.
Difference +30	

This is due to the item noted above as having been collected in the Kaira District. It has been included in the Broach Collector's figures as belonging to his district.

Surat—

Rs.	
87,626	Accountant General's credit.
87,477	Collector's credit.
Difference —149	

The difference is due to the following items in the Accountant General's figures having been excluded from the Collector's statement:—

Rs.	a.	p.	
69	8	6	Collections on account of notice and comparing fees (the former should properly have been credited to Land Revenue; but the question is separately under consideration).
78	10	0	Collections on account of the Násik District made in the Surat District (Rs. 78-2-0 on account of tax, and 8 annas penalty).
1	0	0	On account of the omission of fractions of a rupee from the Income Tax returns.
149	2	6	Net Difference

J. K. SPENCE,
Commissioner, N. D.

No. R—4690 OF 1894.

FROM

W. PORTEOUS, ESQUIRE,
Acting Commissioner, C. D.;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Financial Department.

Poona, 30th October 1894.

SIR,

I have the honour to submit my report on the administration of the Income Tax Act in the Central Division for the year 1893-94 and to append the following Returns :—

Return III.—Statement showing the collections of the tax under parts I to IV of Schedule II of the Act.

Return IV.—Statement showing the original and final demands and the uncollected balances of sums due.

*Return V.**—Classified statement of the incomes on which the tax was collected.

Return VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return VII.—Statement showing the total assessments and collections, in each táluka, of the different districts in the Division.

The reports and returns of the Collectors are also forwarded.

2. Returns III, IV and V agree under each part. The discrepancy between column 22 of Return III and the total under all parts of column 20 of Return IV is due to the fact that over-collections, amounting to Rs. 2,680, remained to be refunded at the close of the year. This amount is distributed over the several districts as follows :—

	Rs.
Ahmednagar	1,099
Khándesh	930
Násik	414
Poona	116
Sátára	30
Sholápur	91
Total Rs. ...	2,680

Deducting the above amount from column 22 of Return III, the net sum realised is Rs. 3,88,530, which corresponds with the total entered in column 20 of Return IV. Again, if the sum of Rs. 1,387 representing penalties be deducted from the latter amount, the remainder coincides with the grand total of all the parts in Statement V. The following table gives the figures of the three returns referred to above, and shows the agreement among them.:—

Name of the District.	Amount as shown in column 22 of Return III.	Over-collections not refunded.	Amount of column 20 of Return IV.	Penalties.	Grand Total of all parts of Return V.
	Rs.		Rs.		Rs.
Ahmednagar	45,438	1,099	44,339	49	44,290
Khándesh	1,07,022	930	1,06,092	25	1,06,067
Násik	50,565	414	50,151	1,190	48,961
Poona	98,814	116	98,698	103	98,595
Sátára	41,959	30	41,929	20	41,909
Sholápur	47,412	91	47,321	...	47,321
Total ...	3,91,210	2,680	3,88,530	1,387	3,87,143

* Not printed.

3. In accordance with standing orders, I forward a statement,—Appendix A,—showing the amount of tax brought on the books of the Accountant General and that entered in the Collectors' Return No. III. Agreement between the two sets of figures exists, not only as regards totals, but also as regards sub-heads in the case of all the districts except Násik and Sátára. The slight differences between columns 12 and 13 of the appendix, in the case of the several districts, are due to the elimination by the Collectors, from their returns, of fractions of rupees. In the case of Násik, a difference of Rs. 78 is due to the fact that a sum amounting to Rs. 78, though belonging to the Peint Táluka, was recovered in the Bulsár Táluka of the Surat District, and was not included in his return for Násik by the Accountant General. Another difference in Násik, affecting, however, only the sub-headings and not the total, arose from Rs. 85 representing fines being erroneously credited to "Tax" instead of to "Fines and Penalties." In the correction memorandum submitted to the Accountant General for the rectification of the error, only Rs. 75 in lieu of Rs. 85 were shown owing to the fault of the Mámlatdár concerned. The difference in the Sátára return is as regards sub-heads under parts I and IV only, and is due to misclassification of amounts. On the Collector's recommendation, the Accountant General has amended the figures, and these agree with the totals under each part in the Collector's Return III.

4. The assessment lists were, as usual, prepared by the Mámlatdárs and Mahálkaris for the tálukas and maháls under their control and by the Huzúr Deputy Collectors for the head-quarter towns. For the city and suburbs of Poona, however, and for the cantonments of Poona and Kirkee, the work was done by the Poona City Magistrate. The assessments were generally based on the final demand of the previous year modified, however, in accordance with the results of fresh inquiries made by assessing officers. The lists were scrutinised by the Assistant and Deputy Collectors, and were generally supervised by the Collectors: on the whole, they were carefully prepared.

5. The powers of revision under Section 25 of the Act were, as a rule, exercised by the Assistant and Deputy Collectors within their respective charges, In the city and suburbs of Poona, and in the cantonments of Poona and Kirkee, they were exercised by the City Magistrate.

6. The Collectors, who are all invested with the powers of Commissioner under Section 27 of the Act, performed the duty of general supervision. Out of 157 appeals, they decided 142, the corresponding figures for 1892-93 being 191 and 186.

7. The following table gives, for each district, the details of the original and final demands, the collections, and the balances :—

Districts.	Population.	Original Demand.		Final Demand.								
				I.—Salaries.		II.—Companies.		III.—Securities.	IV.—Other Sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.	Rs.		Rs.		Rs.
Ahmednagar	848,755	2,984	51,146	30	893	1	92	...	1,920	46,619	1,951	47,604
Khándesh	1,460,851	3,530	110,411	138	1,337	9	689	...	3,300	104,334	3,447	1,06,360
Násik	843,582	2,335	52,438	20	304	1	69	...	2,258	49,608	2,279	49,981
Poona	1,067,800	3,844	102,944	232	6,631	3	1,088	207	3,483	91,383	3,718	99,309
Sátára	1,225,989	2,162	46,433	21	323	2	35	289	2,012	41,233	2,035	41,880
Sholápur	750,689	1,712	49,141	46	763	...	...	72	1,633	46,536	1,679	47,371
Total ...	6,237,666	15,667	412,513	487	10,251	16	1,973	568	14,606	379,713	15,109	3,92,505

Districts.	Penalties.		Arrears of previous years.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance outstanding.
	No.	Amount.						
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	24	49	1,095	48,748	45,844	406	45,438	4,409
Khándesh	2	25	316	1,06,701	1,07,468	446	1,07,022	609
Násik	197	1,399	296	51,676	50,565	...	50,565	1,525
Poona	82	177	1,109	1,00,595	99,434	620	98,814	1,897
Sátára	4	45	875	42,800	42,664	705	41,959	871
Sholápur	...	...	217	47,588	48,013	601	47,412	267
Total ...	309	1,695	3,908	3,98,108	3,93,988	2,778	3,91,210	9,578

8. It will be seen that the original demand amounted to Rs. 4,12,513 from 15,667 assessees as against Rs. 4,04,589 from 15,438 assessees the previous year. Successful petitions of objections naturally necessitated reductions both in the number of assessees and in the amount of initial assessments, and the final demand for the year thus became Rs. 3,92,505 leviable from 15,109 assessees against Rs. 3,84,508 from 14,835 assessees in 1892-93. The above figures of demand do not include recoveries from Government securities and official salaries, for these are separately accounted for. Penalties to the amount of Rs. 1,695 were levied from 309 persons against Rs. 258 from 129 persons the previous year. There has been a considerable rise in the number of persons subjected to penalty in Poona, *viz.* from 52 to 82; but the fine imposed in each case remains the same, *viz.* about Rs. 2. In Násik, however, the rise has been enormous, *viz.* from 39 persons paying an average fine of rupee one to 197 persons paying an average fine of Rs. 7. The Collector has furnished no explanation of the increase; but from his remarks, in connection with a separate correspondence on the subject, it would appear that light fines inflicted in previous years for failure to pay the tax punctually had had little effect, and that consequently it was thought necessary, by the officers concerned, to inflict more substantial punishment on persons who while able to pay declined to do so till compelled. From the general administration report of the Násik District I find that, practically, the whole of the increase occurred in one sub-division held by a Junior Assistant, and am constrained to express my fears that but little discretion can have been exercised in the matter. I myself know there are no circumstances peculiar to the sub-division which require that the penal clauses of the Act should be worked with a severity not found necessary in the rest of the district or in any other district of the Division. Arrears on account of previous years decreased from Rs. 5,616 in 1892-93 to Rs. 3,908, and the total amount for collection during the year was, in all, Rs. 3,98,108 against Rs. 3,90,382 the preceding year. The gross collections were Rs. 3,93,988, of which Rs. 2,778 representing over-collections were refunded, and the net collections, therefore, were Rs. 3,91,210 against Rs. 3,86,025 in 1892-93. These net collections, however, include Rs. 2,680 on account of over-collections still to be refunded; and deducting this sum of Rs. 2,680 from the net collections of Rs. 3,91,210 the true collections amount to Rs. 3,88,530. The total amount for collection, however, was Rs. 3,98,108, and the balance, therefore, outstanding at the close of the year was Rs. 9,578.* The corresponding balance at the close of 1892-93 was Rs. 6,332.

*Rs.	3,98,108
„	3,88,530
Rs.	9,578

9. The following table contrasts the figures of original and final demand under part IV with the corresponding figures for the preceding year:—

Districts.	Year.	Original Demand.		Final Demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Ahmednagar	1892-93 ...	2,049	49,535	1,917	45,251
	1893-94 ...	2,053	50,161	1,920	46,619
		+4	+626	+3	+1,368
Khándesh	1892-93 ...	3,405	1,07,522	3,285	1,03,458
	1893-94 ...	3,383	1,08,329	3,300	1,04,334
		—22	+807	+15	+876
Násik	1892-93 ...	2,181	47,965	2,128	45,431
	1893-94 ...	2,314	52,065	2,258	49,608
		+133	+4,100	+130	+4,177

Districts.	Year.	Original Demand.		Final Demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Poona	1892-93 ...	3,537	93,870	3,395	89,634
	1893-94 ...	3,609	95,018	3,483	91,383
		+72	+1,148	+88	+1,749
Sátára	1892-93 ...	2,106	45,598	2,014	42,295
	1893-94 ...	2,139	45,780	2,012	41,233
		+33	+182	—2	—1,062
Sholápur	1892-93 ...	1,685	47,281	1,622	45,761
	1893-94 ...	1,666	48,306	1,633	46,536
		—19	+1,025	+11	+775
Total ...	1892-93 ...	14,963	3,91,771	14,361	3,71,830
	1893-94 ...	15,164	3,99,659	14,606	3,79,713
		+201	+7,888	+245	+7,883

10. As regards the original demand, there is an increase in the amount of assessment in all the districts. There is an increase, too, in the number of assessees everywhere except in Khándesh and Sholápur, and there the number of persons assessed fell from 3,405 and 1,685 to 3,383 and 1,666 respectively. Taking the figures of final demand, there is an increase both in the number of assessees and in the amount of assessment in all the districts except Sátára. In Sátára the number of assessees fell by 2 and the amount of assessment by Rs. 1,062. The Collector can give no specific reason for this decrease, but he presumes that the officers who disposed of petitions of objections were more lenient to appellants than in the previous year.

In Ahmednagar, the increase is due partly to the fact that new assessees were brought on the list for the first time, and partly to the expansion of trade consequent on the favourable nature of the two preceding seasons.

The increase in Khándesh has not been explained, but the Collector considers it too slight to call for remark.

Regarding the marked increase in Násik, both in the number of assessees and in the amount of assessment, the Collector writes as follows :—

"With regard to the city of Násik, the Huzúr Deputy Collector attributes the increase to three causes, *viz.*, that (1) four new assessees were for the first time assessed in the year of report, (2) that the assessments of some of the assessees in the last four grades were enhanced, and (3) that the majority of the persons whose original assessments for 1892-93 were reduced on appeal, were re-assessed to the reduced amounts. As regards the increase in the charge of the Second Assistant Collector comprising the tálukas of Yeola, Niphád, Sinnar and Igatpuri, Mr. Hayward reports that the tálukas of Niphád and Yeola were raised, as enquiry showed that these two tálukas were underassessed. No particular reasons have been assigned by the First Assistant Collector as regards his charge consisting of the tálukas of Málegaon, Nándgaon, Baglán and Kalvan, but the increase appears to be due to more careful assessments. In the tálukas of Násik, Dindori, Chándor and Peint forming charge of the District Deputy Collector, the increase is reported to be due to the increase in the profession of money-lenders and grain-dealers."

These explanations may be accepted, except the one furnished by the Huzúr Deputy Collector, *viz.*, "that the majority of the persons whose original assessments for 1892-93 were reduced on appeal were re-assessed to the reduced amounts." The final demand for 1892-93 in these cases must have been the

same as the final demand for 1893-94; and it is hard to see, therefore, how the increase is arrived at.

In Sholápur, the increase is ascribed to the fact that greater care and discretion were exercised in framing the assessment lists.

In Poona there is an increase of 88 in the number of assessees and of Rs. 1,749 in the amount of assessment. These results are ascribed to the growing prosperity of the commercial classes in the city and also to the fact that as year succeeds year the greater experience of the assessing officers cannot fail to have its effect in the greater accuracy of the assessment lists.

11. The amount of assessments under Part I (Salaries and Pensions of Employés of Local Authorities and Companies) was Rs. 10,251 against Rs. 10,399 the previous year. Taking the districts separately, Ahmednagar shows an increase of Rs. 192; but the Collector has omitted to explain it. The increase in Násik is slight, and calls for no comment. In Poona there is a rise both in the number of assessees and in the amount of assessment, and it is attributed to the large number of employés of companies assessable to the tax. Sátára shows an insignificant decrease, but there is a considerable falling off against Khándesh and Sholápur, which the Collectors concerned have not explained.

12. The assessments under part II show an increase in the case of Ahmednagar, Khándesh and Sátára, but no explanations have been given by the Collectors.

Násik shows a slight decrease. The falling off against Poona is explained as due to the fact that owing to the accounts of the Napier Hotel Company not having been made up before the close of the year, the company could not be assessed during the year. There is no assessment under this part against Sholápur.

13. The variations under part III shown against Poona, Sátára and Sholápur are trifling, and call for no remarks.

14. The following table shows, for each district, the number of persons originally assessed, the number of petitions of objections preferred against the original assessments, the percentage of petitions to assessees, the percentage of reductions on objections, and the incidence of the tax:—

Districts.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reductions on objections.	Incidence of the Tax under Parts I to IV.			
					Population of the District.	Per head of population.	Per head of tax-payer.	Number of persons to one tax-payer.
1	2	3	4	5	6	7	8	9
						Rs. a. p.	Rs. a. p.	
Ahmednagar	2,084	679	32·5	6·9	888,755	0 0 10	24 6 4	455
Khándesh	3,530	732	20·7	3·6	1,460,851	0 1 2	30 13 8	423
Násik	2,335	650	27·8	4·6	843,582	0 0 11	21 14 10	370
Poona	3,844	1,371	35·6	3·5	1,067,800	0 1 6	26 9 11	286
Sátára	2,162	1,023	47·3	9·8	1,225,989	0 0 6	20 9 3	602
Sholápur	1,712	391	22·37	3·6	750,689	0 1 0	28 3 5	447
Total ...	15,667	4,846	30·8	4·8	6,237,666	0 1 0	25 15 7	412

15. In all, 15,667 persons were originally assessed, and of these 4,846, or 30·8 per cent. were dissatisfied with the assessment and lodged petitions for revision. The percentage of petitions to assessees was above the average for the Division, in the districts of Ahmednagar and Poona, and notably so in Sátára. The Collector of Sátára says that a "tendency to appeal" is a special feature in the administration of the tax in his district. As regards Poona, it was I who as Collector wrote the income tax report, and I said on this particular point that there was no doubt that in many cases appeals were made simply with the object of postponing payment of the amount assessed. The Collector of Ahmednagar makes no reference to the subject. The percentage of reduction on

objections for the Division was 4·8 against 4·96 the preceding year, and the percentage per district has fallen in Ahmednagar, Khándesh, Násik and Poona. In Sholápur it has risen very slightly, *viz.* from 3·15 to 3·6, but in Sátára, where it was unsatisfactory before, *viz.* 7·21, it has now become distinctly bad and stands at 9·8. The abnormally high percentage of petitions in this district and the abnormally high percentage of reductions compel the inference that the original assessments are not made with sufficient care, or that the appellate authorities are more easily deceived by false accounts than they are elsewhere. The incidence of the tax per head of tax-payer is lower than in any other district, and yet the number of assessees who appeal is more than double what it is in Khándesh or Násik.

The figures of population are according to the census of 1891 and the average incidence of the tax per head has risen from 11 pies to one anna. The incidence per head of tax-payer is as last year highest in Khándesh and as above noted lowest in Sátára. Over the whole Division there is a fractional increase from Rs. 25-14-8 to Rs. 25-15-7.

16. The following table shows the variations in each class under Part IV consequent on revision :—

Class.	Ahmednagar.		Khándesh.		Na'sik.		Poona.		Sa'ta'ra.		Shola'pur.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
I	640	130	710	..	380	160	270	..	506	..	100	..	2,606	290
II	300	60	290	..	240	30	390	..	225	..	210	..	1,655	90
III	330	120	195	..	180	140	500	..	540	..	20	..	1,765	260
IV	181	84	312	..	168	84	448	..	168	..	..	84	1,277	252
V	337	35	317	..	105	105	350	..	..	121	105	..	1,214	321
VI	239	126	155	..	42	..	336	..	336	..	168	..	1,276	126
VII	363	72	338	..	16	..	45	..	764	..	218	446	1,744	518
VIII	771	147	724	..	275	..	543	..	631	..	610	..	3,604	147
IX	497	..	572	..	392	..	180	..	270	..	261	208	2,172	208
X	260	123	883	..	1,178	..	573	..	1,238	..	425	469	4,056	592
XI	521	..	..	..	..	..	..	..	..	..	599	..	1,120	..
XII	..	..	..	..	..	..	..	..	..	..	..	781	..	781
XIII	..	..	..	..	..	..	..	..	..	..	1,042	..	1,042	..
XIV	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XV	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	4,439	897	3,995	..	2,976	519	3,635	..	4,728	181	3,758	1,988	23,531	3,585

17. The total reductions amounted to Rs. 23,531, while enhancements were made to the extent of Rs. 3,585, the net reductions being thus Rs. 19,946 against Rs. 19,941 the previous year. The largest reductions occurred in Sátára, Rs. 4,728, and the lowest in Násik, Rs. 2,976. No enhancements were made in Khándesh or Poona, while in Sholápur they amounted to the comparatively large sum of Rs. 1,988 against Rs. 747 in 1892-93. Taking the classes separately the largest reductions appear in classes I and VIII in Ahmednagar and Khándesh; against class X in Násik, Sátára and Poona; and against class XIII in Sholápur. Both reductions and enhancements as shown in the table are due to orders passed on appeal and revision.

18. The final demand under all parts amounted to Rs. 3,92,505 as against Rs. 3,84,508 the preceding year, and the net increase was thus Rs. 7,997. Little more pressure than usual was required for the collection of the tax; excluding the Násik figures, the penalties imposed for default of punctual payment amounted to Rs. 296 in 112 cases against Rs. 221 in 84 cases the previous year. Násik or rather a part of it, as I have already said, was subjected to altogether exceptional treatment, and no fair comparison between the conditions this year and those of last year is possible. In Sholápur no penalties at all were imposed and in no district was magisterial assistance invoked. The total outstanding balance at the close of the year, including balance from the previous year, was Rs. 9,578 or 2·4 per cent. of the total amount for collection. The details for each district are shewn in the following table :—

District.	Amount of outstanding balance.	Balance recovered since the close of the year.	Written off after the close of the year.	Irrecoverable.	In course of recovery.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	4,409	1,872	310	...	2,227
Khándesh	609	316	220	35	38
Násik...	1,525	1,149	...	203	173
Poona	1,897	87	1,575	...	235
Sátára	871	331	164	...	376
Sholápur	267	20	167	40	40
Total ...	9,578	3,775	2,436	278	3,089

19. It will be seen that of the Rs. 9,578 outstanding, Rs. 3,775 have since been recovered, and Rs. 2,436 written off the accounts. Rs. 278 more will have to be written off as irrecoverable, and Rs. 3,089 are in course of collection.

20. The distribution of the tax, exclusive of penalties, over the main heads of income, and the percentage of each head on the total income for the Division are shown in the following table :—

Heads.	Amount.	Percentage on total.
	Rs.	
Part I.—Salaries	10,188	2·63
„ II.—Companies	1,973	·50
„ III.—Interest on securities ...	568	·14
	12,729	3·3
Part IV.—		
(*a*) Professions	14,534	3·75
(*b*) Commerce	2,70,925	69·98
(*c*) Transport	1,322	·34
(*d*) Trade	55,590	14·35
(*e*) Manufacture	17,077	4·41
(*f*) Property	14,966	3·86
Total, Part IV. ...	3,74,414	96·69
Grand Total ...	3,87,143	.....

21. Nearly 70 per cent. of the total income was paid by commerce, while trade and manufacture paid 14 and 4 respectively against 11 and 3 in 1892-93.

22. Appendix B† shows the distribution, by districts, of the principal sources of income under part IV. Money-lenders, as usual, paid the largest amount of the tax, *viz.* Rs. 1,15,923. Bankers and piece-goods merchants come next with contributions of Rs. 55,823 and Rs. 24,759 respectively.

23. *Return VI.*—The total expenditure incurred in the collection of the tax in the Division rose from Rs. 4,088-2-0 the preceding year to Rs. 4,269-2-0, made up of Rs. 3,553 for establishment charges, Rs. 492-8-0 for travelling allowances, and Rs. 223-10-0 for contingencies. The bulk of this expenditure was incurred in the Poona City and suburbs and the cantonments of Poona and Kirkee : no expenditure was incurred in Khándesh.

24. Return No. VII shows the total assessments and collections in each táluka of each district.

† Not printed.

25. The year's administration of the Act may be regarded, on the whole, as satisfactory. There has been a rise in the number of persons taxed and in the proceeds of the tax : while the percentage has fallen, of appellants, and of the amounts remitted on appeals. The increase in the final demand of the year indicates, in my opinion, not over-assessment, but the growing prosperity of the classes liable to be assessed.

I have the honour to be,
Sir,
Your most obedient Servant,
W. PORTEOUS,
Acting Commissioner, C. D.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Central Division credited in the Accounts of the Accountant General for 1893-94.

Districts.	As per Final Return for March 1894 furnished by the Accountant General.											As per Collectors' Income Tax Return No. III., Column 20.	Difference between the credits of the Accountant General (Column 12) and those of the Collectors (Column 13).	Remarks.
	Part I.—Tax on Salaries, &c., paid by Local Authorities and Companies.				Part II.—Tax on Profits of Companies.	Part III.—Tax on Interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.	Total of Columns 5, 6, 7 and 11.			
	Recoveries from Local Funds Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trusts.	Recoveries by Revenue Authorities from Companies and Private Persons.	Total of Columns 2 to 4.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	
Ahmednagar ...	64 3 6	35 15 8	792 8 11	892 12 1	91 12 9	...	44,810 3 3	49 0 0	...	44,859 3 3	45,843 12 1	45,844	+0 3 11	
Khándesh ...	196 5 0	111 9 8	1,032 15 0	1,340 13 8	741 2 8	...	1,05,361 10 0	25 0 0	...	1,05,386 10 0	1,07,468 10 4	1,07,468	—0 10 4	The difference noticeable in the case of each District is explained in the body of the report.
Násik	141 6 6	71 10 2	91 4 4	304 5 0	68 8 3	...	48,933 15 6	1,180 0 0	...	50,113 15 6	50,486 12 9	50,565	+78 3 3	
Poona	64 2 0	641 15 2	5,870 5 0	6,576 6 2	1,087 8 0	206 9 10	91,461 5 6	103 0 0	...	91,564 5 6	99,434 13 6	99,434	—0 13 6	
Sátára	132 13 8	58 13 8	123 7 0	315 2 4	35 0 0	289 4 11	42,005 9 5	20 0 0	...	42,025 9 5	42,665 0 8	42,664	—1 0 8	
Sholápur... ...	2 1 0	345 12 6	415 1 10	762 15 4	.....	72 3 0	47,178 2 5	.....	0 4 0	47,178 6 5	48,013 8 9	48,013	—0 8 9	
Total ...	600 15 8	1,265 12 10	8,325 10 1	10,192 6 7	2,023 15 8	568 1 9	3,79,750 14 1	1,377 0 0	0 4 0	3,81,128 2 1	3,93,912 10 1	3,93,988	+75 5 11	

W. PORTEOUS,
Acting Commissioner, C. D.

RETURN No. III.

Statement showing the Collection of the Income Tax under Act II of 1886 in the Central Division during the year 1893-94.

Class.	Rate of income included in each Class.	I.—Salaries, Pensions, Annuities, and Gratuities, paid by								II.—Profits of Companies.		III.—Interest on Securities.	IV.—Other sources of Income.		Total Collections of Tax.		Fines and Penalties.		Grand Total of Collections.	Refunds.	Net Amount realised.	Remarks.
		A.—Government.		B.—Local Authorities.		C.—Companies and private employers.																
						Collected by Government.		Collected by employers.														
		Assessees.	Amount of Tax.	Assessees.	Amount.	Assessees.	Amount.	Assessees.	Amount.	No. of Assessments.	Amount of Tax.		No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	Penalties by Collectors.—Amount levied.	Fines by Magistrates.—Amount levied.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.				Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	500— 750	...	...	112	770	47	478	82	807	3	20	21	6,147	61,500	6,391	63,596	550	...	64,146	584	63,562	
II	750—1,000	...	...	25	343	13	192	34	536	2	41	...	2,623	39,130	2,697	40,242	306	...	40,548	125	40,423	
III	1,000—1,250	...	...	7	75	10	169	14	201	1	20	...	1,804	36,370	1,836	36,835	174	...	37,009	631	36,378	
IV	1,250—1,500	...	...	2	48	7	248	5	111	...	...	...	1,083	30,255	1,097	30,662	189	...	30,851	117	30,734	
V	1,500—1,750	...	...	3	...	12	402	7	228	1	44	...	699	24,093	722	24,767	47	...	24,814	36	24,778	
VI	1,750—2,000	...	...	3	76	10	301	8	200	...	...	72	558	23,310	579	23,959	97	...	24,056	28	24,028	
Total, I. to VI ...	(Less than Rs. 2,000)	...	...	152	1,312	99	1,790	150	2,083	7	125	93	12,914	2,14,658	13,322	2,20,061	1,363	...	2,21,424	1,521	2,19,903	
	Rs. Rs.																					
VII	2,000— 2,500	...	...	15	221	18	715	13	461	...	...	100	533	29,295	579	30,792	...	...	30,792	67	30,725	
VIII	2,500— 5,000	...	...	5	291	13	1,127	15	926	5	483	86	757	65,542	795	68,455	24	...	68,479	201	68,278	
IX	5,000— 10,000	...	...	1	...	6	617	3	310	3	470	...	252	41,591	265	42,988	...	...	42,988	651	42,337	
X	10,000— 20,000	...	...	...	...	2	339	...	...	...	...	...	52	16,709	54	17,048	...	...	17,048	...	17,048	
XI	20,000— 30,000	...	...	...	...	...	...	...	...	...	...	...	9	5,323	9	5,323	...	...	5,323	78	5,245	
XII	30,000— 40,000	...	...	...	...	...	...	...	...	1	947	...	3	2,437	4	3,384	...	...	3,384	...	3,384	
XIII	40,000— 50,000	...	...	...	...	...	...	...	...	...	...	...	4	4,261	4	4,261	...	...	4,261	260	4,001	
XIV	50,000—1,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XV	1,00,000—and more	...	...	...	...	...	...	...	...	...	...	289	...	...	...	289	...	...	289	...	289	
Total, VII. to XV ...	(More than Rs. 2,000)	...	...	21	512	39	2,798	31	1,697	9	1,900	475	1,610	1,65,158	1,710	1,72,540	24	...	1,72,564	1,257	1,71,307	
Grand Total ...	.....	...	...	173	1,824	138	4,588	181	3,780	16	2,025	568	14,524	3,79,816	15,032	3,92,601	1,387	...	3,93,988	2,778	3,91,210	

W. PORTEOUS,
Acting Commissioner, C. D.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the Central Division in the year 1893-94..

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions or objections.	Demands after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II	487	10,261	...	10,251	...	10,251	487	10,251	...	...	...	...	61	10,312	10,127	...	...	61	10,188	124	
Chapter III B and Part II, Schedule II	16	2,025	1	1,973	...	1,973	16	1,973	...	...	...	...	...	1,973	1,973	...	...	...	1,973	...	
Chapter III C & Part III, Schedule II	...	568	...	568	...	568	...	568	...	...	...	...	...	568	568	...	...	...	568	...	
Chapter III D and Part IV, Schedule II	15,164	3,99,659	4,688	3,79,887	157	3,79,713	14,606	3,79,713	309	1,695	...	...	3,847	3,85,255	3,71,916	1,385*	...	2,500	3,75,801	9,454	*Rs. 2 on account of penalties are included by the Collector of Poona in the amount of arrears.
Total ...	15,667	4,12,513	4,689	3,92,679	157	3,92,505	15,109	3,92,505	309	1,695	...	...	3,908	3,98,108	3,84,584	1,385	...	2,561	3,88,530	9,578	

W. PORTEOUS,
Acting Commissioner, C. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of Income Tax under Act II of 1886 *in the year* 1893-94.

Districts.	Details of Expenditure.				Remarks.
	Establishment.	Travelling Allowance.	Contingencies.	Total.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Ahmednagar	28 0 0	.....	.....	28 0 0	
Khándesh	.....	.....	.....	.....	
Násik	83 12 11	.....	29 10 0	113 6 11	
Poona	3,148 3 1	492 8 0	170 0 0	3,810 11 1	
Sátára	185 0 0	.....	8 0 0	193 0 0	
Sholápur	108 0 0	.....	16 0 0	124 0 0	
Total ...	3,553 0 0	492 8 0	223 10 0	4,269 2 0	

W. PORTEOUS,
Acting Commissioner, C. D.

RETURN No. VII.

Statement showing the total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Central Division for the year 1893-94.

District.	Táluka.	Final Demands.		Collections.		Balance outstanding.	Recovery of previous years' arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmednagar.	Táluka Nagar ...	133	2,336	2,316	...	20	...	
	„ Párner ...	124	2,030	2,030	...	...	...	
	„ Shrigonda ...	105	1,768	1,768	...	...	10	
	„ Karjat ...	76	1,462	1,462	...	...	...	
	„ Jámkhed ...	120	2,432	2,402	...	30	72	
	„ Shevgaon ...	270	5,493	3,794	...	1,699	25	
	„ Nevása ...	184	4,761	4,711	...	50	20	
	„ Ráhuri ...	162	3,586	3,586	...	...	10	
	„ Kopargaon ...	137	2,213	2,213	...	...	...	
	„ Sangamner ...	144	2,690	2,645	...	45	...	
	„ Akola ...	68	1,365	1,365	...	...	...	
	Nagar City and Camp ...	397	16,483	14,271	49	2,212	605	
	Total, Part IV. ...	1,920	46,619	42,563	49	4,056	742	
	„ „ I. ...	30	893	893	...	...	...	
	„ „ II. ...	1	92	92	...	...	...	
	Grand Total ...	1,951	47,604	43,548	49	4,056*	742	* Rs. 353 are on account of previous year's balance, which if added to Rs. 4,056 give the total balance of Rs. 4,409.
Khándesh	Dhulia City ...	267	8,376	8,256	...	130	...	
	Táluka Dhulia ...	110	2,863	2,863	...	...	...	
	„ Amalner ...	129	3,569	3,554	...	15	...	
	Petha Párola ...	118	3,942	3,932	...	10	...	
	Táluka Erandol ...	302	10,117	10,059	...	58	...	
	„ Páchora ...	204	4,726	4,706	10	20	15	
	Petha Bhadgaon ...	85	3,228	3,146	...	82	156	
	Táluka Chálisgaon ...	198	5,107	5,107	...	...	...	
	„ Pimpalner ...	78	2,185	2,185	...	...	...	
	„ Nandurbár ...	63	2,780	2,780	...	...	...	
	Petha Navápur ...	28	662	662	15	...	...	
	Táluka Talodá ...	70	1,823	1,823	...	...	...	
	„ Sháhada ...	48	1,986	1,986	...	...	...	
	„ Sindkheda ...	148	3,600	3,600	...	...	...	
	„ Shirpur ...	122	6,382	6,382	...	...	...	
	„ Chopda ...	158	5,964	5,964	...	...	...	
	„ Sávda ...	173	6,191	6,191	...	...	35	
	Petha Yával ...	90	2,997	2,987	...	10	...	
	„ Ráver ...	83	3,291	3,276	...	15	...	
	Táluka Bhusával ...	203	6,144	6,094	...	50	10	
	Petha Edalabad ...	55	1,530	1,510	...	20	...	
	Táluka Jalgaon ...	273	10,041	9,907	...	134	15	
	„ Jámner ...	275	6,820	6,755	...	65	85	
	Total, Part IV. ...	3,300	1,04,334	1,03,725	25	609	316	
	„ „ I. ...	138	1,337	1,337	...	...	...	
	„ „ II. ...	9	689	689	...	...	...	
	Grand Total ...	3,447	1,06,360	1,05,751	25	609	316	
Násik	Násik City ...	202	4,642	4,642	...	...	...	
	Táluka Násik ...	231	4,076	4,026	...	108†	40	† Includes Rs. 58 for 1892-93.
	„ Nándgaon ...	133	3,173	3,173	11	...	...	
	„ Sinnar ...	187	3,646	3,616	197	30	8	
	„ Igatpuri ...	202	3,628	3,393	511	235	70	
	„ Dindori ...	194	3,424	3,093	...	341‡	40	‡ Includes Rs. 10 for 1892-93.
	„ Niphád ...	292	5,500	5,470	436	30	70	
	„ Chandor ...	104	2,373	2,373	...	...	...	
	„ Yeola ...	186	4,746	4,609	...	137	...	
	„ Báglán ...	144	4,013	4,013	25	...	...	
	„ Kálvan ...	108	2,660	2,660	...	...	...	
	„ Málegaon ...	236	6,931	6,775	10	156	...	
	„ Peint ...	39	796	517	...	279	...	
	Total, Part IV. ...	2,258	49,608	48,360	1,190	1,316§	228	§ Outstanding on account of tax Rs. 1,316 + Rs. 209 on account of penalties. Thus the total outstanding at the close of the year was Rs. 1,525.
	„ „ I. ...	20	304	304	...	...	...	
	„ „ II. ...	1	69	69	...	...	...	
	Grand Total ...	2,279	49,981	48,733	1,190	1,316	228	

RETURN No. VII—*continued.*

District.	Táluka.	Final Demands.		Collections.		Balance outstanding.	Recovery of previous years' arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Poona ...	Táluka Junnar	262	4,616	4,606	...	10	...	
	,, Indápur	88	1,322	1,3[illegible]2	4	...	...	
	,, Khed	215	3, 46	3,846	...	...	...	
	Petha A'mbegaon... ...	50	875	[illegible]75	...	...	...	
	Táluka Sirúr	212	4,309	4,309	5	...	168	
	,, Purandhar ...	132	2,086	2,086	...	...	...	
	,, Bhimthadi ...	157	2,475	2,455	...	20	10	
	Petha Dhond	51	761	761	...	...	...	
	Táluka Haveli	185	3,054	3,0[illegible]4	...	30	...	
	Petha Mulshi	30	535	535	...	...	...	
	Táluka Mával	177	2,641	2,631	...	10	35	
	Poona City	1,924	64,863	*64,033	92	498	30	*Rs. 353 were remitted during the year 1893-94.
	Total, Part IV. ...	3,483	91,383	90,483	101	568	243	
	,, ,, I. ...	232	6,631	6,519	...	112	57	
	,, ,, II. ...	3	1,088	1,088	...	...	...	
	,, ,, III. ...	...	207	207	...	...	...	
	Grand Total ...	3,718	99,309	9[illegible],297	101	680†	300	†Rs. 1,217 in all were written off. Thus the total balance inclusive of the sum written off was Rs. 1,897.
Sátára ...	Sátára City	258	6,028	5,581	...	447	62	
	Taluka Sátára	72	1,169	1,124	...	45	...	
	,, Wái	168	2,9[illegible]9	2,832	...	157	...	
	,, Jávli	61	1,042	1,032	...	10	6	
	,, Koregaon ...	119	2,011	1,981	...	30	...	
	,, Karád	357	8,420	8,355	...	65	203	
	,, Valva	293	7,218	7,193	...	25	590	
	,, Tásgaon	149	2,690	2,675	...	15	...	
	,, Pátan	195	3,527	3,497	...	30	10	
	,, Mán	70	1,188	1,188	...	...	...	
	,, Khatáv	130	2,391	2,381	10	10	...	
	,, Khánápur ...	140	2,560	2,560	10	...	...	
	Total, Part IV. ...	2,012	41,233	40,399	20	834	871	
	,, ,, I. ...	21	323	311	...	12	4	
	,, ,, II. ...	2	35	35	...	...	...	
	,, ,, III. ...	...	289	289	...	...	...	
	Grand Total ...	2,035	41,880	41,034	20	846‡	875	‡Rs. 25, balance on account of penalties, together with Rs. 846 make up the total balance of Rs. 871.
Sholápur ...	Sholápur City	552	22,747	22,697	...	50	...	
	Táluka Sholápur... ...	113	2,557	2,557	...	...	...	
	,, Bársi	297	7,670	7,670	...	...	...	
	,, Madhe	134	2,412	2,402	...	10	...	
	,, Karmála... ...	126	2,490	2,490	...	...	...	
	,, Pandharpur ...	230	5,530	5,480	...	50	50	
	,, Sángola	76	1,035	995	...	40	50	
	,, Malsiras	105	2,095	2,095	...	...	...	
	Total, Part IV. ...	1,633	46,536	46,386	...	150	100	
	,, ,, I. ...	46	763	763	...	...	...	
	,, ,, II. ...	...	...	...	...	...	...	
	,, ,, III. ...	...	72	72	...	...	...	
	Grand Total ...	1,679	47,371	47,221	...	150§	100	§Rs. 117 written off the accounts together with Rs. 150 make up the balance of Rs. 267.
	Grand Total of all Districts	15,109	3,92,505	3,84,584	1,385	7,657¶	2,561	¶Add Rs. 1,921 written off and the balance comes to Rs. 9,578.

W. PORTEOUS,

Acting Commissioner, C. D.

No. 3795 OF 1894.

FROM

THE HONOURABLE J. NUGENT, I. C. S.,
Commissioner, S. D;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Financial Department,
Bombay.

Belgaum, 4th September 1894.

SIR,

I have the honour to submit the Annual Report on the working of the Income Tax Act in the several districts of the Southern Division for the year 1893-94, together with the Collectors' reports mentioned in the margin and the returns noted below:—

Belgaum Collector's No. 4263, dated 5th July 1894, with accompaniments.
Dhárwár Collector's No. 1040, dated 29th June 1894, with accompaniments.
Bijápur Collector's No. 2777, dated 11th July 1894, with accompaniments.
Kánara Collector's No. 2979, dated 21st June 1894, with accompaniments.
Ratnágiri Collector's No. 3109, dated 5th July 1894, with accompaniments.
Kolába Collector's No. 4310, dated 11th July 1894, with accompaniments.

Return No. III.—Statement showing the collections of the tax under all the parts of Schedule II of the Act.

Return No. IV.—Statement showing the original and final demands, and the uncollected balances of sums due at the close of the year.

*Return No. V.**—Statement showing the classification of incomes on account of which the tax was collected during the year.

Return No. VI.—Statement of expenditure in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessments and collections in each táluka of the various districts of the Division.

Returns Nos. I and II will be submitted direct by the Accountant General.

2. There is a complete agreement between Returns Nos. III, IV and V under each part. The apparent discrepancy noticeable between column 22 of Return No. III and the total under all parts of column 20 of Return No. IV is due to the fact that over-collections, amounting to Rs. 1,428, which remained unrefunded at the close of the year, though included in Return No. III, do not find a place in Returns Nos. IV and V. The total collections in column 20 of Return No. IV agree with the collections shown in the grand total column of Return No. V, when fines and penalties, amounting to Rs. 257, are deducted from the former.

The amount of the tax as brought on the books of the Accountant General, and as entered in the Collector's Return No. III. is shown in Appendix A. The excess of Rs. 53-8-3 shown in the Accountant General's figures is accounted for as follows:—

Rs.	a.	p.	
50	0	0	Amount assessed elsewhere, though collected at Ratnágiri. Hence it is omitted from the Collector's Return, though included in the Accountant General's figures.
1	1	6	Tax on reward for killing tigers in the Dhárwár District. Omitted from the Collector's Return through oversight.
2	6	9	The total of fractions of rupees eliminated from the Collectors' figures.
53	8	3	

* Not printed.

Administration.

Assessments.

3. The lists of assessments were, as usual, prepared by the Mámlatdárs and Mahálkaris for the tálukas and maháls respectively under their charge, except in the town of Bijápur, where the Huzúr Deputy Collector did the work. They were based on the final demand of the previous year supplemented by fresh inquiries made by the local officers. The lists thus framed were, before publication, scrutinized by the Assistant and Deputy Collectors, and generally supervised by the Collectors.

Revision.

4. The powers of revision under Section 25 of the Act were generally exercised by the Assistant and District Deputy Collectors within their respective charges. In the town of Dhárwár and in the Alibág Táluka and the Uran Mahál of the Kolába District, however, the Huzúr Deputy Collectors, respectively, of Dhárwár and Kolába exercised those powers, while in the tálukas of Ankola and Siddápur of the Kánara District and in the town of Bijápur the Collectors heard the appeals from the original assessments fixed by the assessing officers. By the adoption of this procedure the irregularity noticed in the report for the last year regarding the town of Bijápur, in respect of the exercise by the assessing officer of the powers also of revision, has been obviated.

Supervision.

5. The Collectors are invested with the powers of a Commissioner under Section 27 of the Act, and they performed the general duty of supervision in the districts under their respective charges.

Results and Details.

Return No. IV. Original demand.

6. The details, for each district, of the original and final demands, the collections, and the balances are given in the following table :—

Districts.	Population according to the Census of 1891.	Original Demand.		Final Demand.									
				I.—Salaries, &c.		II.—Companies.		III.—Securities.		IV.—Other sources of income.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Belgaum	1,013,361	1,723	40,325	38	874	...	...	...	...	1,631	38,204	1,669	39,078
Dhárwár	1,051,314	3,444	76,698	867	19,647	3	217	...	...	2,459	54,021	3,329	73,885
Bijápur	796,339	1,406	31,446	27	224	...	...	...	...	1,361	30,390	1,388	30,614
Kánara	446,351	714	14,308	13	268	...	...	...	...	644	12,949	657	13,217
Ratnágiri	1,105,926	1,018	18,365	16	345	...	...	1	53	953	17,027	970	17,425
Kolába	594,872	1,217	27,978	17	275	...	...	1	10	1,155	26,767	1,173	27,052
Total ...	5,008,063	9,522	2,09,420	978	21,633	3	217	2	63	8,203	1,79,358	9,186	2,01,271

Districts.	Fines and Penalties.		Arrears of previous years.	Grand Total.	Gross collections.	Refunds.	Net collections.	Balance including amount written off and remitted.	Remarks.
	No.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Belgaum	4	45	30	39,153	40,008	982	39,026	127	* Refunds under column 21 of Return No. III are shown to be Rs. 1,239. The difference of Rs. 1,428 is explained as follows:— Refunds ordered, but not paid during the year— Rs. Belgaum ... ... 862; Dhárwár ... ... 384; Bijápur ... ... 74; Kánara ... ... 38; Ratnágiri ... ... 70; 1,428. This amount is omitted from Return No. III, as it is not yet *actually* refunded. † The difference between the net collections, as shown in this statement, and in column 22 of Return No. III amounts to Rs. 1,428 (see remark against refunds), the sum to be refunded.
Dhárwár	11	117	209	74,211	73,781	462	73,319	892	
Bijápur	4	40	226	30,880	31,057	442	30,615	265	
Kánara	22	65	143	13,425	12,946	38	12,908	517	
Ratnágiri	4	21	40	17,486	17,823	387	17,441	45	
Kolába	3	4	20	27,076	27,432	356	27,076	...	
Total ...	48	292	668	2,02,231	2,03,052	*2,667	†2,00,385	1,846	

The original assessment for the year under report amounted, as will be seen from the foregoing table, to Rs. 2,09,420 from 9,522 assessees against Rs. 1,99,378 from 9,441 assessees in the preceding year. This shows an increase of Rs. 10,042 in the amount of the tax and of 81 in the number of the persons assessed. The original demand had, however, to be reduced both as regards the number of assessees and the amount of tax in consequence of successful petitions, and the final demand for the year stood at Rs. 2,01,271 leviable from 9,186 persons, as compared with Rs. 1,93,076 from 9,170 persons in 1892-93. Fines and penalties amounting to Rs. 292 were also levied from 48 persons, and the arrears of previous years were Rs. 668. This made a grand total of Rs. 2,02,231 for collection, out of which Rs. 2,00,385 were realized, leaving a balance of Rs. 1,846 at the close of the year.

The following table contrasts the figures of the original and final demand under *Part IV*—Other Sources of Income—with the corresponding figures of the preceding year :—

Districts.		Original Demand.		Final Demand.	
		No.	Amount.	No.	Amount.
			Rs.		Rs.
Belgaum	1892-93 ...	1,762	39,219	1,714	37,981
	1893-94 ...	1,685	39,451	1,631	38,204
		—77	+232	—83	+223
Dhárwár	1892-93 ...	2,547	55,506	2,473	53,612
	1893-94 ...	2,574	57,134	2,459	54,021
		+27	+1,628	—14	+409
Bijápur	1892-93 ...	1,427	29,707	1,375	28,700
	1893-94 ...	1,379	31,222	1,361	30,390
		—48	+1,515	—14	+1,690
Kánara...	1892-93 ...	670	13,942	638	13,073
	1893-94 ...	701	14,040	644	12,949
		+31	+98	+6	—124
Ratnágiri... ...	1892-93 ...	970	16,927	920	15,858
	1893-94 ...	1,001	17,967	953	17,027
		+31	+1,040	+33	+1,169
Kolába...	1892-93 ...	1,121	26,221	1,106	25,996
	1893-94 ...	1,199	27,693	1,155	26,767
		+78	+1,472	+49	+771
Total ...	1892-93 ...	8,497	1,81,522	8,226	1,75,220
	1893-94 ...	8,539	1,87,507	8,203	1,79,358
		+42	+5,985	—23	+4,138

The above statement shows that in the year under report there is an increase in the amount of both the original and final demands in all the districts except that of Kánara, and the fluctuations are explained below for each district separately.

LIBRARY OF THE

In the Belgaum District the original demand exceeded that of the preceding year by Rs. 232, and there was also an increase of Rs. 223 in the final demand. The increase is attributed by the Collector to the transfer of certain persons from lower to higher classes in consequence of a rise in their profits owing to a favourable season and good trade.

The enhancements under the original and final demands in the Dhárwár District come to Rs. 1,628 and Rs. 409 respectively. The original assessments in the town of Hubli and the táluka of Bankápur do not appear to have been carefully made, as Rs. 1,796 in the former and Rs. 414 in the latter were reduced on appeal. In the táluka of Gádag there is an increase of Rs. 737, and the reason assigned by Mr. Muir for this is the same as that noted in the case of Belgaum.

The district of Bijápur shows a decrease in the number of assessees both as regards the original and final demands. But there is a marked increase under both these heads in the amount of the tax for collection. This increase is reported by the Collector to have been due to a favourable season and the consequent expansion of trade in the towns of Bijápur and Bágalkot.

As directed in para. 4 of Government Resolution No. 943 of the 12th March last, regarding the exemptions allowed in the Bijápur District during the last few years on account of the local firms being taxed elsewhere, the Collector furnishes the following statistics :—

	1890-91.	1891-92.	1892-93.	1893-94.
Number of firms exempted because their principal place of business was not in the district	16	16	20	26
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Total amount of exemptions allowed ...	930 5 9	930 5 9	1,008 7 9	1,091 13 1

In explanation of these figures Mr. Monteath adds as follows :—

"In the amounts of exemption, however, there are not included those sums to which the profits, in this district, of large firms, such as Ralli Brothers, Gaddum Bythell & Co., the West Patent Company, and several native firms, are assessable. Such sums cannot be shown, because these firms were never taxed in this district, and they are supposed to show the whole of their profits at their principal place of business. But, in my opinion, the extent of extinction of middlemen is not measured by these exemptions, but is to a larger extent due to the extension of direct transactions carried on by persons connected with the large firms. For instance, two European gentlemen belonging to the firms of Ralli Brothers and Gaddum Bythell & Co. have for a couple of months past been buying cotton in Bijápur. These gentlemen have taken the place of several agents who in former years were taxed or were taxed to a larger amount than now in Bijápur. In the year under report there is no decrease to be explained, but there would probably have been a larger increase if the cause above stated had not been in operation, and that cause to some extent accounts for the decline in the number of persons assessed."

Kánara is the only district where there is a falling off in the final demand. This amounts to Rs. 124, and the Collector reports that it must be considered as satisfactory, as the trade of the district is certainly not increasing, and the number of traders is small.

The increase in the Ratnágiri District both as regards the original and final demands is due to the careful scrutiny of the assessing and the revising officers.

In Kolába also there is an increase of Rs. 1,472 in the original and Rs. 771 in the final demand. But the Collector reports that the work of assessment was not done quite as carefully as it should have been, and that assessments amounting to Rs. 925 had to be remitted altogether in the case of 44 individuals.

7. During the year under report there was a very appreciable increase in the amount of assessments under Part I (salaries and pensions of employés of the local authorities and companies). It amounts to Rs. 4,115, of which no less

than Rs. 3,715 were realized in the district of Dhárwár. This was partly due to the Income-Tax deductions made from the salaries of the employés of the Southern Marátha Railway Company for January and February having been credited by the Auditor, Southern Marátha Railway Company, in April 1893, and partly to (1) the employment of extra staff consequent on the opening of new lines worked by the Company, and (2) increased salaries paid to old employés.

Dhárwár is the only district in this Division where taxable companies exist. In the year under report the number of such companies fell from four to three, and consequently the amount of the tax realized declined by Rs. 53.

The interest on securities under Part III was, as in the preceding year, collected only in the districts of Ratnágiri and Kolába. The realizations under this part are Rs. 63 against Rs. 68 in the preceding year. The difference of Rs. 5 is too small to call for comment.

8. The subjoined table gives the details, for each district, of the number of persons originally assessed, the number of petitions of objections preferred to the Collector against the original assessments, the percentage of objections to assessments, the percentage of reductions on objections, the incidence of the tax per head of population and per tax-payer, and the proportion of tax-payers to population:—

Districts.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reductions on objections.	Incidence of the Tax under Parts I to IV.			
					Population according to the Census of 1891.	Per head of population.	Per head of tax-payer.	Number of persons to one tax-payer.
						Rs. a. p.	Rs. a. p.	
Belgaum	1,723	196	11·3	3·09	1,013,261	0 0 7	23 6 7	607
Dhárwár	3,444	474	13·7	4·4	1,051,314	0 1 1	22 3 1	315
Bijápur	1,406	241	17·1	2·64	796,339	0 0 7	22 0 10	573
Kánara	714	256	35·8	7·6	446,351	0 0 5	20 1 10	679
Kolába	1,217	214	17·58	3·3	594,872	0 0 8	23 0 11	507
Ratnágiri	1,018	218	21·41	5·11	1,105,926	0 0 3	17 15 5	1,140
Total ...	9,522	1,599	16·7	3·8	5,008,063	0 0 7	21 14 6	545

9. Of the 9,522 persons originally assessed, 1,599, or 16·7 per cent., preferred petitions for revision of their assessments, and the amount reduced on appeal was Rs. 8,149. As usual the percentage is lowest in Belgaum (11·3) and highest in Kánara (35·8). In explanation of the 20 applications for revision presented to him, Mr. Davidson refers to the general tendency, obtaining in the district of Kánara, to dispute orders fixing the original assessment. But I am not prepared to accept this explanation, as the percentage of reduction on appeal was the highest in the Division. The original assessments do not appear to have been carefully made, and I am going to invite the special attention of the Collector to this point.

10. The fluctuations in the several classes under Part IV consequent on revision are displayed clearly in the following table:—

Class.	Belgaum.		Dhárwár.		Bijápur.		Kánara.		Ratnágiri.		Kolába.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
I	360	...	720	...	140	60	470	...	440	70	370	80	2,500	210
II	225	...	210	...	75	105	110	...	120	120	135	105	875	330
III	...	...	155	...	160	140	110	...	140	20	220	140	785	300
IV	8	...	242	...	112	140	58	...	56	...	84	112	560	252
V	84	...	75	...	245	175	...	...	35	70	105	70	544	315
VI	271	...	14	...	252	126	14	...	126	42	42	...	719	168
Total, I—VI...	948	...	1,416	...	984	746	762	...	917	322	956	507	5,983	1,575

Classes.	Belgaum.		Dha'rwa'r.		Bija'pur.		Ka'nara.		Ratna'giri.		Kola'ba.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
VII	129	...	345	...	320	218	52	...	54	103	313	114	1,213	435
VIII	61	...	619	...	492	...	13	...	238	...	278	...	1,701	...
IX	109	...	733	...	...	...	264	...	156	...	...	...	1,262	...
X	..	...	...	...	...	...	...	...	...	...	...	...	...	...
XI	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XII	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIII	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total, VII—XIII ...	299	...	1,697	...	812	218	329	...	448	103	591	114	4,176	435
Grand Total...	1,247	...	3,113	...	1,796	964	1,091	...	1,365	425	1,547	621	10,159	2,010
Net Reductions.	1,247		3,113		832		1,091		940		926		8,149	

11. The total reductions were Rs. 10,159 against an enhancement of Rs. 2,010, and the net reductions amounted to Rs. 8,149 against Rs. 6,302 in the preceding year. The largest number of reductions occurred in Class I, the reason being that in this class persons whose incomes are slightly below the minimum amount taxable are not unfrequently included by the assessing officers owing to the difficulty felt by them in estimating their incomes with accuracy. The net reductions during the year in classes I—VI were Rs. 4,408 against Rs. 3,750 in the preceding year; while those in the higher classes were Rs. 3,741 against Rs. 2,552 in 1892-93. The figures in the foregoing tables refer exclusively to the results of appeal proceedings. No supplementary lists were made.

12. The average incidence of the tax per head of population is, as in the preceding year, 7 pies for the entire Division; nor has it changed in the several districts except in Kánara, where it is 5 pies against 6 pies in the preceding year.

13. The final demand under all Parts amounted to Rs. 2,01,271, the corresponding figure in the preceding year being Rs. 1,93,076. This shows a net increase of Rs. 8,195 as particularized in the following table:—

	1892-93.	1893-94.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Part I	17,518	21,633	4,115	...
„ II	270	217	...	53
„ III	68	63	...	5
„ IV	1,75,220	1,79,358	4,138	...
Total ...	1,93,076	2,01,271	8,253	58
Net increase ...			8,195	

No great difficulty was experienced in the realization of the final demand. Fines and penalties amounting to Rs. 292 in the aggregate had to be levied from 48 persons. Of the sum of Rs. 1,846 outstanding on the 1st of April, the amounts since recovered, written off, &c., are shown in the following table:—

District.	Balance on 1st April 1894.	Since recovered.	Since written off or remitted.	In course of recovery.	Irrecoverable.
	Rs.	Rs.	Rs.	Rs.	Rs.
Belgaum	127	92	.....	.....	35
Dhárwár	892	351	89	442	10
Bijápur	265	...	265	.....	...
Kánara	517	401	.....	116	...
Ratnágiri	45	15	30	.....	...
Kolába	.....	...	.....	.....	...
Total ...	1,846	859	384	558	45

14. The distribution of the amount (exclusive of fines and penalties) over the main heads of income and the percentage of each head on the total income for the Division is shown in the subjoined table :—

*Return No. V.

Heads.	Amount.	Percentage on Total.
	Rs.	
Part I.—Salaries, &c. (non-official) ...	21,633	10·80
„ II.—Companies	217	·18
„ III.—Interest on securities ...	63	·03
	21,913	10·95
Part IV.—		
(*a*) Professions	10,447	5·22
(*b*) Commerce	1,33,948	66·93
(*c*) Transport	433	·21
(*d*) Trade	22,407	11·19
(*e*) Manufacture	9,185	4·58
(*f*) Property	1,795	·89
Total Part IV ...	1,78,215	89·05
Grand Total ...	2,00,128	.....

15. Appendix B* shows the distribution, by districts, of the principal sources of income under Part IV. Money-lending, which is included under the head of "Commerce," has, as usual, contributed the largest amount, Rs. 84,149, out of a total collection of Rs. 1,78,215.

16. Details of the total expenditure incurred during the year are given in Return No. VI. It amounted to Rs. 574-15-0. Out of this a sum of Rs. 84-14-9 was paid to village officers in the Belgaum District on account of expenses incurred during the year 1886-87, the payment of which was sanctioned in Government Resolution No. 494 of 6th February last, Financial Department. The increase, this year, of Rs. 82-7-0 in the amount of the commission paid to the Southern Mahratta Railway Company is due to the larger amount of tax collected and paid by the Company during the year than in the preceding year.

Return No. VI.

17. Return No. VII shows the assessment and collection of the tax in each táluka of the districts of this Division. The difference of Rs. 350 between the balance outstanding on 1st April as shown in this return and in column 21 of Return No. IV is the result of the omission from Return No. VII of arrears on account of previous years which were written off, though included in Return No. IV.

Return No. VII.

General Remarks.

18. The original lists of assessment were based on the final demand of the preceding year supplemented by fresh inquiries. Dhárwár is the only district where the incidence of the tax per head of population has exceeded one anna. It is distinctly the most prosperous district in the Division in trade as well as in agriculture. The administration of the tax was uneventful, and the tax was, as usual, collected by the Revenue authorities without much difficulty. The duties of revision and general supervision were performed satisfactorily, and the cost of the administration was merely nominal. The year's administration of the tax may be regarded as satisfactory.

I have the honour to be,
Sir,
Your most obedient Servant,
J. NUGENT,
Commissioner, S. D.

* Not printed.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886 in the year 1893-94 in the Southern Division.

Class.	Rate of Income.	Salaries, Pensions, Annuities, and Gratuities, paid by Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries Pensions, Annuities and Gratuities paid by Companies, Public Bodies, Associations and private Employers.				II.—Profits of Companies.		III.—Interest on Securities	IV.—Other Sources of Income		Total Collections of Tax.		Penalties.	Fines.	Grand Total Collections.	Refunds.	Net Amount realised.	Remarks.
						Levied under.																
		No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	Section 9 (1).		Section 9 (2).		No. of Assessees.	Amount of Tax.	Amount of Tax.	No of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.						
						Number.	Amount	Number.	Amount													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
			Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	500— 750 ...	...	...	56	477	26	245	492	4,017	...	...	...	4,175	41,797	4,749	46,536	93	19	46,648	480	46,168	
II	750—1,000 ...	...	...	10	120	6	109	132	2,125	...	...	...	1,463	21,988	1,611	24,341	66	...	24,407	195	24,212	
III	1,000—1,250 ...	...	...	3	72	7	152	77	1,757	...	...	...	873	17,525	960	19,506	...	...	19,506	95	19,411	
IV	1,250—1,500 ...	...	...	3	68	...	...	31	781	...	...	...	474	13,324	508	14,173	16	...	14,189	64	14,125	
V	1,500—1,750 ...	...	...	...	...	3	95	9	319	1	42	...	347	12,169	360	12,625	8	...	12,633	39	12,594	
VI	1,750—2,000 ...	...	...	...	...	2	72	21	748	1	48	...	266	11,288	290	12,156	...	...	12,156	54	12,102	
Total, I to VI...	(Less than Rs. 2,000).	...	...	72	737	44	673	762	9,747	2	90	...	7,598	1,18,091	8,478	1,29,337	183	19	1,29,539	927	1,28,612	
			Rs.		Rs.																	
VII	2,000— 2,500 ...	...	...	6	290	1	3	19	1,054	...	...	63	228	12,466	254	13,876	10	...	13,886	205	13,681	
VIII	2,500— 5,000 ...	...	...	3	115	3	282	37	2,644	1	127	...	347	29,279	391	32,447	45	...	32,492	107	32,385	
IX	5,000—10,000 ...	...	...	...	...	1	130	22	3,507	...	...	...	97	14,382	120	18,019	...	...	18,019	...	18,019	
X	10,000—20,000 ...	...	...	...	...	...	...	5	1,507	...	...	...	15	4,687	20	6,194	...	...	6,194	...	6,194	
XI	20,000—30,000 ...	...	...	...	...	...	...	2	750	...	...	...	1	1	3	752	...	...	752	...	752	
XII	30,000—40,000 ...	...	...	...	...	...	...	1	194	...	...	...	1	920	2	1,114	...	...	1,114	...	1,114	
XIII	40,000—50,000 ...	...	...	...	...	...	...	...	...	...	...	...	1	1,056	1	1,056	...	...	1,056	...	1,056	
Total, VII to XIII	(More than Rs. 2,000).	...	...	9	405	5	415	86	9,656	1	127	63	690	62,791	791	73,458	55	...	73,513	312	73,201	
Grand Total ...	.....	...	...	81	1,142	49	1,088	848	19,403	3	217	63	8,288	1,80,882	9,269	2,02,795	238	19	2,03,052	1,239	*2,01,813	

* The difference of Rs. 1,428 between this column and column 20 of Return No. IV is due to over collections to be refunded omitted from Return IV.

J. NUGENT,
Commissioner, S. D.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the year 1893-94 in the Southern Division.

Part of the Act under which the income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II	978	21,633	...	21,633	...	21,633	978	21,633	1	20	...	...	...	21,653	21,633	20	...	...	21,653	...	
Chapter III B and Part II, Schedule II	3	217	...	217	...	217	3	217	...	...	...	...	...	217	217	...	...	...	217	...	
Chapter III C and Part III, Schedule II	2	63	...	63	...	63	2	63	..	...	...	...	...	63	63	...	...	...	63	...	
Chapter III D and Part IV, Schedule II	8,539	1,87,507	1,567	1,79,454	32	1,79,358	8,203	1,79,353	45	253	2	19	668	1,80,298	1,77,907	218	19	308	1,78,452	1,846	
Total ...	9,522	2,09,420	1,567	2,01,367	32	2,01,271	9,186	2,01,271	46	273	2	19	668	2,02,231	1,99,820	238	19	308	2,00,385	1,846*	

* Out of this Rs. 384 have since been written off, Rs. 45 are irrecoverable, Rs. 859 since recovered and Rs. 558 are in the course of recovery.

J. NUGENT,
Commissioner, S. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the Southern Division, in the year 1893-94.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment—		
Belgaum	115 0 10*	*Includes expenditure incurred in past years and paid during the year under report on account of remuneration to village officers, Rs. 84-14-9.
Dhárwár	60 0 0	
Bijápur	30 0 0	
Total ...	205 0 10	
Commission paid to the Southern Marátha Railway Company for collecting the Tax from their subordinates	369 14 2	
Grand Total ...	574 15 0	

J. NUGENT,
Commissioner, S. D.

RETURN No. VII.

Statement showing the Total Assessment on account of Income Tax in each Táluka of the Districts of the Southern Division for the year 1893-94.

Districts.	Tálukas.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
	Belgaum Town	244	7,127	7,102	10	25	30	
	,, Cantonment ...	52	1,348	1,348	...	...	...	
	,, Táluka	98	2,900	2,900	...	...	...	
	Chikodi ,, ...	454	11,150	11,078	...	72	...	
	Athni ,, ...	178	3,371	3,371	...	...	...	
	Gokak ,, ...	142	3,353	3,353	5	...	...	
	Parasgad ,, ...	206	3,613	3,613	...	...	...	
	Sampgaon ,, ...	162	2,907	2,897	...	20*	...	* Out of this Rs. 10 are on account of penalty.
Igaum ...	Khánápur ,, ...	94	2,434	2,424	...	10	...	
	Huzur ,, ...	1	1	1	...	...	...	
	Total, Part IV ...	1,631	38,204	38,087	15	127	30	
	,, ,, III ...	...	...	...	...	...	...	
	,, ,, II ...	...	...	...	...	...	...	
	,, ,, I ...	38	874	874	20	...	...	
	Grand Total ...	1,669	39,078	38,961	35	127	30	
	Dhárwár Táluka	110	1,373	1,363	...	10	...	
	Dhárwár Town	163	3,730	3,695	10	35	...	
	Hubli Táluka	72	1,389	1,324	...	65	15	
	,, Town	453	12,534	11,891	19	643	90	
	Navalgund Táluka	300	5,873	5,853	63	20	...	
	Gadag ,, ...	384	9,945	9,935	...	10	...	
	Bankápur ,, ...	138	2,752	2,752	...	...	...	
	Ránebennur ,, ...	205	4,213	4,213	...	...	...	
	Hángal ,, ...	99	1,674	1,674	...	...	...	
	Karajgi ,, ...	188	4,223	4,203	...	20	...	
árwár ...	Kalghatgi ,, ...	42	568	568	...	...	...	
	Kod ,, ...	94	1,677	1,677	10	...	...	
	Ron ,, ...	211	4,070	4,070	15	...	15	
	Total, Part IV ...	2,459	54,021	53,218	117	803	120	
	,, ,, III ...	...	...	...	...	...	...	
	,, ,, II ...	3	217	217	...	...	...	
	,, ,, I ...	867	19,647	19,647	...	...	...	
	Grand Total ...	3,329	73,885	73,082	117	803	120	
	Indi Táluka	69	1,974	1,974	...	...	...	
	Sindgi ,, ...	84	1,402	1,402	...	...	...	
	Bijápur ,, ...	38	635	635	...	...	...	
	,, Town	85	2,560	2,560	5	...	10	
	Bágevádi Táluka	171	2,909	2,909	...	...	...	
	Bágalkot ,, ...	286	7,795	7,780	35	15	10	
	Muddebihál ,, ...	95	2,806	2,806	...	...	...	
	Bádámi ,, ...	258	4,233	4,233	...	...	...	
ápur ...	Hungund ,, ...	275	6,076	6,032	...	44	...	
	Total, Part IV ...	1,361	30,390	30,331	40	59	20	
	,, ,, I ...	27	224	224	...	...	...	
	Total, Parts III and II ...	...	...	...	...	...	...	
	Grand Total ...	1,388	30,614	30,555	40	59	20	
	Kárwár Táluka	74	1,168	1,008	*12	†195	30	* Inclusive of Rs. 10 on account of penalties of previous year.
	Ankola ,, ...	23	539	539	...	...	...	† Inclusive of Rs. 35 on account of penalties.
	Kumta ,, ...	127	2,255	2,225	...	30	20	
	Honávar ,, ...	104	2,026	2,006	...	20	10	
	Siddápur ,, ...	65	1,611	1,611	5	...	28	
	Sirsi ,, ...	155	3,800	3,553	18	247	...	
	Yellápur ,, ...	23	357	357	...	...	20	
	Supa ,, ...	68	1,188	1,188	5	...	...	
nara ...	Huzúr Treasury	5	5	5	...	...	...	
	Total, Part IV ...	644	12,949	12,492	*40	(a) 492†	108	(a) Exclusive of Rs. 25 on account of previous year written off.
	,, ,, III ...	...	...	...	...	...	...	
	,, ,, II ...	...	...	...	...	...	...	
	,, ,, I ...	13	268	268	...	...	...	
	Grand Total ...	657	13,217	12,760	*40	(a) 492†	108	

RETURN No. VII—*continued.*

Districts.	Tálukas.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ratnágiri ...	Vengurla Táluka	90	1,538	1,538	1	...	...	
	Málvan „	71	1,133	1,133	10	...	...	
	Devgad „	89	2,070	2,070	...	...	...	
	Rájápur „	142	3,209	3,209	...	...	10	
	Ratnágiri „	120	2,257	2,242	...	15	...	
	Sangmeshvar Táluka... ...	84	1,365	1,365	10	...	...	
	Chiplún „	169	2,500	2,500	...	...	...	
	Khed „	45	751	751	...	...	...	
	Dápoli „	143	2,204	2,204	...	...	...	
	Total, Part IV ...	953	17,027	17,012	21	15	10	
	„ „ III ...	1	53	53	...	...	...	
	„ „ II ...	...	...	...	...	...	...	
	„ „ I ...	16	345	345	...	...	...	
	Grand Total ...	970	17,425	17,410	21	15	10	
Kolába ...	Alibág Táluka...	193	5,608	5,608	...	...	...	
	Pen „	193	5,371	5,371	...	...	...	
	Panvel „	306	7,329	7,329	...	...	20	
	Karjat „	124	1,746	1,746	...	...	...	
	Roha „	71	1,373	1,373	4	...	...	
	Mángaon „	119	2,484	2,484	...	...	...	
	Mahád „	149	2,856	2,856	...	...	...	
	Total, Part IV ...	1,155	26,767	26,767	4	...	20	
	„ „ III ...	1	10	10	...	...	...	
	„ „ I ...	17	275	275	...	...	...	
	Grand Total ...	1,173	27,052	27,052	4	...	20	
	ABSTRACT.							
Belgaum		1,669	39,078	38,961	35	127*	30	*Out of this Rs. are on account penalties.
Dhárwár		3,329	73,885	73,082	117	803†	120	†Exclusive of Rs. written off and mitted.
Bijápur		1,388	30,614	30,555	40	59‡	20	‡Exclusive of Rs. on account of vious years writ off.
Kánara		657	13,217	12,760	40	492 (*a*)	108	(*a*) Includes Rs. on account penalties, and exclusive of Rs. written off on count of previ years.
Ratnágiri		970	17,425	17,410	21	15 (*b*)	10	(*b*) Exclusive of Rs on account of rears written of
Kolába		1,173	27,052	27,052	4	...	20	
	Total ...	9,186	2,01,271	1,99,820	257	1,496	308	

J. NUGENT,
Commissioner, S. D.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Southern Division, credited in the accounts of the Accountant General and those shown in the Collectors' Return No. III.

District.	As per Accountant General's Final Return for March 1894.											As per Collector's Income Tax Return No. III, Column 20.	Difference between the credits of the Accountant General (Column 12) and those of the Collectors (Column 13).	Remarks.
	Part I.—Tax on Salaries, &c., paid by Local Authorities and Companies.				Part II.—Tax on Profits of Companies.	Part III.—Tax on Interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Part IV.—Tax on other Sources of Income.				Total of Columns 5, 6, 7 and 11.			
	Recoveries from Local Fund Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trusts.	Recoveries by Revenue Authorities from Companies and Private Persons.	Total of Columns 2 to 4.			Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	
Belgaum ...	106 10 0	49 10 4	718 8 1	873 12 5	.....	.....	39,099 0 3	34 12 8	...	39,133 12 11	40,007 9 4	40,008	+0 6 8	
Dhárwár ...	165 4 1	93 4 0	19,388 12 2	19,647 4 3	217 1 9	.....	53,801 2 5	117 3 0	...	53,918 5 5	73,782 11 5	73,781	−1 11 5	
Bijápur ...	64 4 1	16 12 0	143 13 0	224 13 1	.....	.....	30,793 0 3	40 0 0	...	30,833 0 3	31,057 13 4	31,057	−0 13 4	
Kánara ...	232 14 8	22 1 4	12 8 0	267 8 0	.....	.....	12,638 10 1	40 0 0	...	12,678 10 1	12,946 2 1	12,946	−0 2 1	
Kolába ...	86 13 0	61 15 8	126 10 0	275 6 8	.....	9 12 3	27,143 6 5	4 0 0	...	27,147 6 5	27,432 9 4	27,432	−0 9 4	
Ratnágiri ...	216 11 7	14 13 4	113 12 4	345 5 3	.....	53 3 8	17,458 9 10	21 0 0	0 8 0	17,480 1 10	17,878 10 9	17,828	−50 10 9	
Total ...	872 9 5	257 8 8	20,503 15 7	21,634 1 8	217 1 9	62 15 11	1,80,933 13 3	256 15 8	0 8 0	1,81,191 4 11	2,03,105 8 3	2,03,052	−53 8 3*	

*This difference is accounted for as follows:—

Rs.	a.	p.	
2	6	9	Elimination of fractions of a rupee from the Collectors' returns according to standing orders.
1	1	6	Tax on reward for killing tigers in the Dhárwár District included in the Accountant General's account.
50	0	0	The amount assessed elsewhere, though collected at Ratnágiri. Hence omitted in the Collector's Return.

J. NUGENT,
Commissioner, S. D.

No. 4311 OF 1894.

FINANCIAL DEPARTMENT.

FROM

H. E. M. JAMES, ESQUIRE, I. C. S.,
Commissioner in Sind;

To

HIS EXCELLENCY THE RIGHT HONOURABLE LORD HARRIS, G.C.I.E.,
Governor and President in Council,
Bombay.

Commissioner's Office,
Karáchi, 17th October 1894.

MY LORD,

I have the honour to submit the Annual Report on the working of the Income Tax Act in the Province of Sind for the official year 1893-94 with the following appendices :—

Return No. III.—Statement showing the collection of the tax.

Return No. IV.—Statement showing the original and final demands and uncollected balances of the tax.

*Return No. V.**—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing total assessment and collection of the tax in each táluka.

Returns I and II will be submitted by the Accountant General.

2. The difference of Rs. 161 between the amounts shown in column 22 of Return III and column 20 of Return IV, as explained in the remark column of the former, is due to over-collections in the Karáchi, Hyderabad and Shikárpur Districts of Rs. 63, 20 and 78, respectively, not having been refunded by the close of the year.

Returns IV and V agree with each other, penalties which are not included in the latter, being omitted.

3. Appendix A shows the amounts brought on the books of the Accountant General, with columns added to show the amounts accounted for by the Collectors from their revenue returns (column 20 of Return III). The differences between the two sets of figures are explained in the column of remarks.

Administration.

Assessment lists.

4. The assessment lists were prepared in the tálukas and the towns of Shikárpur and Karáchi by the respective Mukhtyárkars, while those for the towns of Hyderabad and Sukkur were framed by the Huzúr Deputy Collectors with the assistance of the Mukhtyárkars. In Karáchi the Huzúr Deputy Collector supervised the work. The basis on which all officers proceeded was the final demand of the previous year corrected by local knowledge and inquiry as to the rise or fall of the incomes of a large proportion of the persons liable to the tax. In the town of Shikárpur, however, it appears that a thorough house to house revision was made, and under the circumstances reported, *viz.* the emigration and immigration of the lower classes of merchants in late years, it was perhaps required. It resulted in an increase in the original demand, which, however, was lost on appeal. The lists underwent scrutiny first by the Assistant and Deputy Collectors in charge of sub-divisions (except those for the head-quarter towns), then by the Collectors and Deputy Commissioners concerned, and finally by the Commissioner,

* Not printed : submitted separately in manuscript with the Commissioner's No. 4312 of 17th October 1894.

who submitted them to Government for sanction to their publication. The power of disposing of the assessment lists has now been delegated to the Commissioners.

Revision.

5. The powers of revision under Section 25 of the Act were exercised in the Upper Sind Frontier by the Deputy Commissioner and in the cities of Karáchi, Hyderabad, Sukkur and Shikárpur by the respective Huzúr Deputy Collectors; elsewhere the Assistant and Deputy Collectors in charge of sub-divisions exercised these powers within their respective limits.

Supervision.

6. The Collectors and Deputy Commissioners have been invested with the powers of a Commissioner under Sections 27, 28, 34 (2) and of a Local Government under Section 47 (2) and (4). Fifty-one appeals, all under Part IV, were preferred to and disposed of by the Collectors under Section 27,—28 in Shikárpur, 19 in Karáchi and 4 in Hyderabad, as against an aggregate of 35 in these three districts in the previous year. All were rejected except five in the Shikárpur District, which were decided more or less in favour of the appellants.

Original Demand.

7. The initial demand rose from Rs. 3,00,543 in 1892-93 to Rs. 3,10,392, an increase of Rs. 9,849; the number of persons from whom it was demanded also rose by 109. Remissions were given to the extent of Rs. 7,428 as against Rs. 10,124, the details for districts being as per margin. The final demand thus stood at Rs. 3,02,964 as compared with Rs. 2,90,313, showing an increase of Rs. 12,651 in the amount of the tax and 158 in the number of assessees. Including penalties and arrears of the previous year the total amount for collection was Rs. 3,04,090 as against Rs. 2,90,574, and of the former Rs. 3,03,014 (including Rs. 161 to be refunded) were collected, leaving Rs. 1,237 outstanding.

	1892-93.	1893-94.
Karáchi	*4,121	2,487
Hyderabad	3,332	1,285
Shikárpur	2,495	3,310
Upper Sind Frontier ...	156	226
Thar and Párkar	20	120
Total ...	10,124	7,428

*Please see note below statement in paragraph 17.

8. The following table gives the details for each district of the original and final demands, collections and balances:—

District.	Population.	Original Demand.		Final Demand.									
				I.—Salaries.		II—Companies		III—Securities.		IV—Other Sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Karáchi	564,880	3,743	1,24,371	647	21,932	8	1,600	..	3,081	3,005	95,271	3,660	1,21,884
Hyderabad	918,646	3,748	73,530	101	1,546	..	..	..	..	3,579	70,699	3,680	72,245
Shikárpur	914,472	4,613	91,818	91	2,119	1	31	..	..	4,377	86,358	4,469	88,508
Upper Sind Frontier ..	174,548	615	11,728	4	80	..	..	..	..	605	11,472	609	11,502
Thar and Párkar	298,203	627	8,945	2	35	..	..	..	..	619	8,790	621	8,825
Total ..	2,870,749	13,346	3,10,392	845	25,662	9	1,631	..	3,081	12,185	2,72,590	13,039	3,02,964
Total for 1892-93 .	2,870,749	13,237	3,00,543	802	25,222	11	1,657	..	1,793	12,068	2,61,641	12,881	2,90,313
Difference ..	..	+109	+9,849	+43	+440	−2	−26	..	+288	+117	+10,949	+158	+12,651

District.	Penalties.		Arrears of previous year.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance including amounts written off and remitted.	Remarks.
	Number.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	32	105	65	1,22,054	1,22,058	442	*1,21,616	501	*Includes Rs. 63 over-collections to be refunded.
Hyderabad	4	10	52	72,307	73,074	870	†72,204	123	†Do. Rs. 20 do.
Shikárpur	61	139	755	89,402	88,907	40	‡88,867	613	‡Do. Rs. 78 do.
Upper Sind Frontier ..	..	..	..	11,502	11,502	..	11,502	..	
Thar and Párkar	..	..	..	8,823	8,920	95	8,825	..	
Total ..	97	254	872	3,04,090	3,04,461	1,447	3,03,014	1,237	
Total for 1892-93 ..	55	90	171	2,90,574	2,91,078	1,737	2,89,341	1,223	
Difference ..	+42	+164	+701	+13,516	+13,383	+710	+13,673	+14	

9. The fluctuations under Parts I, II and III do not call for special comment; as regards those under Part IV, the following figures are given to facilitate comparison:—

District.		Original Assessment.		Final Demands.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Karáchi	1892-93 ...	3,160	94,909	3,009	90,788
	1893-94 ...	3,088	97,758	3,005	95,271
	Difference ...	—72	+2,849	—4	+4,483
Hyderabad	1892-93 ...	3,634	70,842	3,538	67,510
	1893-94 ...	3,647	71,984	3,579	70,699
	Difference ...	+13	+1,142	+41	+3,189
Shikárpur	1892-93 ...	4,474	87,845	4,377	85,350
	1893-94 ...	4,521	89,668	4,377	86,358
	Difference ...	+47	+1,823	...	+1,008
Upper Sind Frontier ...	1892-93 ...	602	10,937	594	10,781
	1893-94 ...	611	11,698	605	11,472
	Difference ...	+9	+761	+11	+691
Thar and Párkar	1892-93 ...	552	7,232	550	7,212
	1893-94 ...	625	8,910	619	8,790
	Difference ...	+73	+1,678	+69	+1,578
Total	1892-93 ...	12,422	2,71,765	12,068	2,61,641
	1893-94 ...	12,492	2,80,018	12,185	2,72,590
	Difference ...	+70	+8,253	+117	+10,949

10. It will be seen that there was a general increase in all districts resulting in an aggregate increase of Rs. 8,253 in the original and Rs. 10,949 in the final demand. The increase in the amount of the tax was accompanied by an increase in the number of assessees everywhere except in the Karáchi District where with 4 assessees less than in 1892-93 the yield was Rs. 4,483 more and in the Shikárpur District where the same number of assessees as in the previous year paid Rs. 1,008 more. This is not the least satisfactory feature in the figures of these two districts, as it shows that the well-to-do are being taxed more in proportion to their means, while men with doubtful incomes are not brought on the lists in order to swell receipts.

11. Analysing the figures for each district, it appears that the original demand exceeded the final demand of 1892-93 in all the districts, and these increases were reduced by remissions on appeal in the following proportions:—

	Increase over final demand.	Remitted.	Percentage of remission on increase.
	Rs.	Rs.	
Karáchi	6,970	2,487	36
Hyderabad	4,474	1,285	29
Shikárpur	4,318	3,310	76
Upper Sind Frontier ...	917	226	24
Thar and Párkar	1,698	120	7
Total ...	18,377	7,428	40

In 1892-93 the percentage was 40 in Karáchi, 58 in Hyderabad and 31 in Shikárpur, while in the Thar and Párkar District there was no appreciable increase and in the Upper Sind Frontier District there was a slight decrease. In Shikárpur the percentage of remissions is very high, but it is not safe to conclude from this that undue leniency was shown in the disposal of objections. In this district 144 new assessees were on the lists, and it is a satisfactory sign that while an equal number of doubtful cases were eliminated on appeal, the final demand from those who were able to pay rose by Rs. 1,008.

12. The following table gives the details for each district of the number of persons originally assessed, the number of objection petitions and the incidence of the tax under Parts I to IV :—

Districts.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reductions on objections.	Incidence of the Tax under Parts I to IV.			
					Population of the District.	Per head of population.	Per head of tax-payer.	Number of persons to one tax-payer.
						Rs. a. p.	Rs. a. p.	
Karáchi	3,743	431	11·51	1·99	564,880	0 3 5	33 4 10	154
Hyderabad... ...	3,748	654	17·44	1·74	918,646	0 1 3	19 10 1	249
Shikárpur	4,613	793	17·19	3·60	914,472	0 1 6	19 12 10	204
Upper Sind Frontier	615	68	11·05	1·92	174,548	0 1 1	18 14 2	286
Thar and Párkar ...	627	44	7·01	1·34	298,203	0 0 6	14 3 4	480
Total ...	13,346	1,990	14·9	2·4	2,870,749	0 1 8	23 3 9	220
Total, 1892-93 ...	13,237	1,843	13·92	3·40	2,870,749	0 1 7	22 9 2	222

13. It will be observed that while the average percentage of petitions to assessees shows a slight increase over that for 1892-93, the percentage of reductions was very much less. In Hyderabad the percentage of petitions was highest and, along with Shikárpur, it exceeded the mean for the province; but although it rose in the former district from 13·94 in 1892-93 to 17·44 in 1893-94, the percentage of reductions was appreciably lower, being only 1·74 as against 4·61. There was also a somewhat heavy rise of petitions in the Upper Sind Frontier District (from 7·76 to 11·05 per cent.); it was accompanied, however, with no increased reduction of assessment to speak of. In Shikárpur and Thar and Párkar the increase in both petitions and reductions was inconsiderable, while in Karáchi there was an appreciable decline under both heads.

14. The incidence of the tax per head of (1) population and (2) tax-payers was Rs. 0-1-8 and 23-3-9 as against Rs. 0-1-7 and 22-9-2 respectively. The increase under the latter head, which occurs in all districts, proves the lists were generally carefully revised.

15. The reductions and enhancements in each class due to revision will be seen from the following table :—

Class.	Karáchi.		Hyderabad.		Shikárpur.		Upper Sind Frontier.		Thar and Párkar.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. 500—750	670	150	650	290	1,250	190	...	...	50	...	2,620	630
II. 750—1,000	210	60	375	165	420	195	45	...	15	...	1,065	420
III. 1,000—1,250	260	60	300	120	340	140	20	...	...	...	920	320
IV. 1,250—1,500	196	140	84	...	224	140	...	28	...	...	504	308
V. 1,500—1,750	108	35	140	140	210	105	...	...	...	...	458	280
VI. 1,750—2,000	84	84	126	84	168	126	42	...	...	...	420	294
VII. 2,000—2,500	117	124	263	182	286	185	44	...	10	...	720	491
VIII. 2,500—5,000	532	78	224	...	466	...	103	...	45	...	1,370	78
IX. 5,000—10,000	130	130	...	...	466	...	...	...	...	...	596	130
X. 10,000—20,000	260	...	104	...	340	334	...	...	...	...	704	334
XI. 20,000—30,000	...	...	...	...	555	...	...	...	...	...	555	...
XII. 30,000—40,000	781	...	...	...	...	...	...	...	...	...	781	...
XIII. 40,000—50,000	...	...	...	...	...	...	...	...	...	...	..	...
XIV. 50,000—1,00,000... ...	...	...	...	...	.	...	...	...	...	...	...	...
XV. 1,00,000 and upwards...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	3,348	861	2,266	981	4,725	1,415	254	28	120	...	10,713	3,285
Net reductions ...	2,487		1,285		3,310		226		120		7,428	

16. The total reductions effected amounted to Rs. 10,713 as against class "Enhancements" of Rs. 3,285, resulting in a net reduction of Rs. 7,428, made up of Rs. 2,487 in Karáchi, Rs. 1,285 in Hyderabad, Rs. 3,310 in Shikárpur, Rs. 226 in Upper Sind Frontier, and Rs. 120 in Thar and Párkar.

17. The table refers to the results of appeal proceedings only, and in further elucidation of the figures, I subjoin the following table in which the corresponding figures for 1892-93 are added for comparison :—

Particulars.	KARA'CHI.				HYDERABAD.				SHIKA'RPUR.	
	1892-93.		1893-94.		1892-93.		1893-94.		1892-93.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		Rs.		Rs.		Rs.		Rs.		Rs.
Original lists sanctioned at the beginning of the year	3,139	94,024	3,055	96,815	3,597	69,819	3,635	71,714	4,463	87,224
Supplementary lists	21	885	33	943	40	1,071	18	391	11	621
Total (original) demand ...	3,160	94,909	3,088	97,758	3,637	70,890	3,653	72,135	4,474	87,845
Deduct—on account of exemptions under certificates ...	...	...	...	...	3	48	6	151	...	...
	3,160	94,909	3,088	97,758	3,634	70,842	3,647	71,984	4,474	87,845
Amount wholly remitted on appeal	151	2,928	83	1,816	96	1,766	68	705	97	1,094
Assessment reduced on appeal ...	66	1,179	34	654	53	1,566	56	580	...	1,401
Refunded on account of insurance.	1	14	2	17	...	...	...	...	...	...
Struck off	...	...	....	...	...	...	...	...	...	...
Total Deductions ...	151	*4,121	83	2,487	96	3,332	68	1,285	97	2,495
Final Demand ...	3,009	90,788	3,005	95,271	3,538	67,510	3,579	70,699	4,377	85,350

Particulars.	SHIKARPUR—*continued.*		UPPER SIND FRONTIER.				THAR AND PÁRKAR.			
	1893-94.		1892-93.		1893-94.		1892-93.		1893-94.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		Rs.		Rs.		Rs.		Rs.		Rs.
Original lists sanctioned at the beginning of the year	4,514	89,135	601	10,927	610	11,549	552	7,232	624	8,900
Supplementary lists	7	533	1	10	1	142	...	...	1	10
Total (original) demand ...	4,521	89,668	602	10,937	611	11,698	552	7,232	625	8,910
Deduct—on account of exemptions under certificates	...	...	...	...	...	...	...	...	...	...
	4,521	89,668	602	10,937	611	11,698	552	7,232	625	8,910
Amount wholly remitted on appeal	144	2,121	7	70	5	92	1	10	5	50
Assessment reduced on appeal ...	...	1,189	8	76	10	119	...	...	3	60
Refunded on account of insurance	...	...	...	...	...	...	...	...	...	...
Struck off	...	...	1	10	1	15	1	10	1	10
Total Deductions ...	144	3,310	8	156	6	226	2	20	6	120
Final Demand ...	4,377	86,358	594	10,781	605	11,472	550	7,212	619	8,790

* Erroneously shown as 4,227 in the report for 1892-93.

18. It will be seen that all supplementary assessments are included in the amount of the "original" demand, and that the actual reductions effected in each district are those which are shown as "net reductions" in the table immediately preceding the above. In that table the total reductions made on revision *in each class* are entered under the head "reduced," while the reduced amount demanded from successful objectors is shown under the head "enhanced" in

the particular classes to which they are transferred, *e.g.*, in Karáchi, one assessee taxed at Rs. 260 in class X succeeded in getting his assessment reduced to Rs. 130 in class IX; the sum of Rs. 260 is shown as reduced in class X and Rs. 130 as enhanced in class IX, and so on. In other words, assessees taxed at Rs. 10,713 in the Province were, on appeal, ordered to pay Rs. 3,285, a remission of Rs. 7,428 being thus allowed.

19. No difficulties appear to have been experienced in the realization of the final demand, which as already stated amounted to Rs. 3,02,964 as against Rs. 2,90,313. Penalties were inflicted in 97 as against 55 cases, the amounts thereof being Rs. 254 against Rs. 90 in 1892-93, and magisterial proceedings were not resorted to at all. The details of the outstanding balance for each district are as follows :—

District.	Amount outstanding.	Since collected.	Written off and remitted.	Proposed to be written off.	In course of recovery.	Remarks.
	Rs.	Rs.	Rs.		Rs.	
Karáchi	501	69	432	...	...	
Hyderabad	123	10	30	...	83	
Shikárpur	613	493	120	...	...	
Upper Sind Frontier ...	...	...	...	...	...	
Thar and Párkar	...	...	...	...	...	
Total ...	1,237	572	582	...	83	

The figures speak for themselves.

20. *Return V (Classification).*—This statement shows the distribution of the tax over the different trades, dealings and industries brought under the operation of the Act. The distribution of the amount collected over the main heads is given in the subjoined table :—

Heads.	Amount.	Percentage on Totals.
	Rs.	
I.—Salaries	25,662	8·48
II.—Companies	1,631	0·54
III.—Interest on Securities	3,081	1·02
Total ...	30,374	
IV—(*a*) Professions	16,202	
(*b*) Commerce	1,97,182	
(*c*) Transport	1,161	
(*d*) Trade	40,153	
(*e*) Manufacture	8,720	
(*f*) Property	8,882	
Total ...	2,72,300	89·96
Grand Total ...	*3,02,674	

*Inclusive of Rs. 63 over-collected in the Karáchi District.

21. Appendix B† shows the distribution of the principal sources of income under Part IV. As in past years, the largest contributors were general merchants, piece-goods merchants, grain merchants, brokers, contractors, money-lenders and dealers in miscellaneous articles.

† Not printed.

22. *Return No. VI.*—The direct expenditure in the assessment and collection of the tax was Rs. 1,476 as against Rs. 1,376 in the preceding year. Special establishments were employed in the cities of Karáchi, Hyderabad, Shikárpur and Sukkur. The percentage of the cost of establishment to the amount collected was 0·48.

23. *Return No. VII.*—This return shows the total assessment and collection in each táluka of the several districts in the Province.

24. On the whole, the administration of the tax was satisfactory and creditable to all concerned; there was an improvement in the yield in all districts, the assessments stood the test of appeal well, and the amounts left uncollected were insignificant. The indirect cost of the collection of the tax to the State is an item of considerable importance, and is apt to be overlooked when the cost of the establishment employed is reported as 0·48 per cent. only of the total amount collected.

I have the honour to be,

My Lord,

Your Lordship's most obedient Servant,

H. E. M. JAMES,

Commissioner in Sind.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886 in the Province of Sind for the year 1893-94.

Class.	Rate of Income included in each Class.	I.—Salaries, Pensions, Annuities, and Gratuities paid by								II.—Profits of Companies.		III.—Interest on Securities.	IV.—Other Sources of Income.		Total Collections of Tax.		Penalties by Collector.	Fines by Magistrate.	Grand Total collections, Columns 17, 18 and 19.	Refunds	Net Collections.	Remarks.
		Government.		Local Authorities.		Companies, Public Bodies and Associations and Private Employers.																
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).														
		Assessees.	Amount of Tax.	Assessees.	Amount	Assessees.	Amount	Assessees.	Amount	No. of Assessees.	Amount of Tax.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Cases.	Amount levied.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
			Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	
I	500— 750	...	...	122	672	9	83	112	628	...	...	...	6,258	62,688	6,501	64,071	136	...	64,207	690	63,517	
II	750—1,000	...	...	57	699	14	175	125	1,543	1	14	...	2,334	35,155	2,531	37,586	46	...	37,632	130	37,502	
III	1,000—1,250	...	...	23	246	5	89	76	1,332	1	31	...	1,306	26,240	1,411	28,138	23	...	28,161	120	28,041	
IV	1,250—1,500	...	...	25	612	1	25	58	1,384	...	...	...	687	19,208	771	21,319	16	...	21,335	126	21,209	
V	1,500—1,750	...	...	10	304	1	30	32	978	...	...	...	413	14,562	456	15,874	1	...	15,875	75	15,800	
VI	1,750—2,000	...	...	4	133	2	82	19	734	...	...	...	307	12,972	332	13,921	...	...	13,921	36	13,885	
Total, I to VI	(Less than Rs. 2,000)	...	...	241	2,866	32	484	422	6,599	2	45	...	11,305	1,70,915	12,002	1,80,909	222	...	1,81,131	1,177	1,79,954	
		Rs.	Rs.																			
VII	2,000— 2,500	...	...	14	735	...	...	38	2,050	...	...	...	323	18,279	375	21,064	15	...	21,079	61	21,018	
VIII	2,500— 5,000	...	...	23	2,152	...	...	45	4,072	2	169	...	423	35,859	493	42,252	5	...	42,257	105	42,152	
IX	5,000— 10,000	...	...	5	815	...	...	17	3,177	2	337	...	120	20,759	144	25,088	...	...	25,088	...	25,088	
X	10,000— 20,000	...	...	3	1,061	...	...	4	1,078	2	552	...	52	18,591	61	21,282	...	...	21,282	104	21,178	
XI	20,000— 30,000	...	...	...	...	...	...	1	573	1	528	...	5	3,152	7	4,253	...	...	4,253	...	4,253	
XII	30,000— 40,000	...	...	...	...	...	...	...	...	...	...	...	2	1,615	2	1,615	...	...	1,615	...	1,615	
XIII	40,000— 50,000	...	...	...	...	...	...	...	...	...	...	...	1	1,042	1	1,042	...	...	1,042	...	1,042	
XIV	50,000—1,00,000	...	...	...	...	...	...	...	...	...	...	...	2	3,633	2	3,633	...	...	3,633	...	3,633	
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total, VII to XV	(More than Rs. 2,000)	...	...	45	4,763	...	...	105	10,950	7	1,586	...	928	1,02,930	1,085	1,20,229	20	...	1,20,249	270	1,19,979	
Unclassed	.....	...	...	...	...	...	...	...	...	...	...	3,081	...	...	...	3,081	...	...	3,081	...	3,081	
Grand Total	.....	...	...	286	7,629	32	484	527	17,549	9	1,631	3,081	12,233	2,73,845	13,087	3,04,219	242	...	3,04,461	1,447	*3,03,014	

* Includes Rs. 161, (*i.e.* Rs. 63 in Karáchi, Rs. 20 in Hyderabad and Rs 78 in Shikárpur) over-collected remaining to be refunded at the close of the year; this sum being deducted the total collections agree with the amount entered in column 20 of Return IV.

H. E. M. JAMES,
Commissioner in Sind.

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the year 1893-94.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13, and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assessees.	Amount of Tax.	Number.	Amount	Number.	Amount	Amount		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
Chapter III-A, and Part I., Schedule II.	845	25,662	...	25,662	...	25,662	845	25,662	...	...	...	...	...	25,662	25,662	...	...	...	25,662	...	
Chapter III-B, and Part II., Schedule II.	9	1,631	...	1,631	...	1,631	9	1,631	...	...	...	...	...	1,631	1,631	...	...	...	1,631	...	
Chapter III-C, and Part III., Schedule II.	...	3,081	...	3,081	...	3,081	...	3,081	...	...	...	...	...	3,081	3,081	...	...	...	3,081	...	
Chapter III-D, and Part IV., Schedule II.	12,492	280,018	1,939	2,72,684	51	2,72,617	12,185	2,72,590	97	254	...	...	872	2,73,716	2,71,399	238	...	842	2,72,479	1,237	
Total ...	13,346	3,10,392	1,939	3,03,058	51	3,02,991	13,039	3,02,964	97	254	...	...	872	3,04,090	3,01,773	238	..	* 842	3,02,853	1,237	* Includes Rs. 4 on account of penalties.

H. E. M. JAMES,
Commissioner in Sind.

RETURN No. VI.

Statement of the Expenditure incurred in the Assessment and Collection of the Tax in the year 1893-94.

Head.	Amount.	Remarks.
	Rs. a. p.	
Establishment—		
Karáchi	808 0 0	
Hyderabad	180 0 0	
Shikárpur	380 6 11	
Total ...	1,368 6 11	
Travelling allowance—		
Shikárpur	23 12 6	
Contingencies—		
Karáchi	84 0 0	
Grand Total ...	1,476 3 5	

H. E. M. JAMES,
Commissioner in Sind.

RETURN No. VII.

District.	Táluka.	Final Demand.		Collection.		Balance outstanding.	Recovery of previous year's amounts.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi ...	Karáchi City	2,056	92,391	92,054	18	337	...	
	Karáchi Táluka	23	303	303	...	...	...	
	Mirpur Sákro	73	1,410	1,430	...	...	...	
	Ghorábári...	121	1,947	1,927	...	20	...	
	Tatta	219	4,290	4,270	...	20	...	
	Sujáwal	50	970	973	...	10	...	
	Mirpur Batoro	118	2,404	2,404	...	...	...	
	Jati	80	1,918	1,903	...	15	...	
	Shahbandar	55	1,223	1,243	...	...	...	
	Dádu	160	3,059	3,059	...	...	...	
	Johi	194	2,808	2,818	2	4	...	
	Sehwan	246	5,024	4,999	...	25	10	
	Mánjhand...	69	1,042	1,027	...	15	35	
	Kotri	152	2,397	2,367	74	35	...	
	Kohistán	32	353	353	2	...	...	
	Customs	1	5	5	...	...	...	
	Huzúr Treasury Office ...	11	340	340	...	...	...	
	Total ...	3,660	1,21,884	* 1,21,475	96	481	45	* Includes Rs. 63 over-collected.
Hyderabad...	Huzúr	1	15	15	...	...	...	
	Hyderabad City... ...	589	13,624	13,614	2	10	...	
	Hyderabad Táluka ...	108	2,665	2,665	5	...	...	
	Guni	230	4,828	4,828	...	...	...	
	Badin	218	4,021	4,001	...	20	...	
	Tando Bágo	203	3,774	3,774	...	...	...	
	Dero Mohbat	180	2,625	2,625	...	...	...	
	Mirpur Khás	206	4,352	4,352	...	...	...	
	Tando Alahyar	341	6,484	6,484	...	...	42	
	Shahdádpur	218	4,044	4,044	3	...	...	
	Hála	228	5,345	5,345	...	...	...	
	Sakrand	186	3,416	3,416	...	...	...	
	Moro	271	5,408	5,408	...	...	...	
	Nausháhro	359	6,187	6,187	...	...	...	
	Kandiáro	241	3,911	3,828	...	83	...	
	Part IV ...	3,579	70,699	70,586	10	113	42	
	Part I ...	101	1,546	1,546	...	...	...	
	Total ...	3,680	72,245	† 72,132	10	113	42	† Excludes Rs. 20 over-collected.
Shikárpur ...	Shikárpur City	736	14,453	13,917	...	536	721	
	Shikárpur Táluka ...	116	2,298	2,298	...	...	...	
	Sukkur City	583	16,210	16,200	17	10	10	
	Sukkur Táluka	199	3,392	3,392	2	...	...	
	Nausháhro	283	5,964	5,964	...	...	...	
	Rohri	357	9,092	9,082	107	10	...	
	Ghotki	170	2,535	2,525	...	16	...	
	Mirpur	159	2,393	2,393	...	...	...	
	Ubauro	128	1,661	1,621	...	40	20	
	Lábdarya	172	2,899	2,899	...	...	...	
	Lárkána	414	6,820	6,820	...	...	...	
	Kambar	428	8,292	8,292	2	1	...	
	Ráto-dero	193	3,524	3,524	...	...	...	
	Mehar	215	3,294	3,294	4	...	...	
	Nasirabad	149	2,550	2,550	...	...	...	
	Kakar	167	3,131	3,131	...	...	...	
	Total ...	4,469	88,508	‡ 87,902	132	613	755	‡ Excludes Rs. 78 over-collected.
Upper Sind Frontier.	Jacobabad	247	5,478	5,478	...	...	...	
	Thul	89	1,333	1,333	...	...	...	
	Kashmor	168	2,755	2,755	...	...	...	
	Shahdádpur	101	1,906	1,906	...	...	...	
	Part IV ...	605	11,472	11,472	...	...	...	
	Part I ...	4	30	30	...	...	...	
	Total ...	609	11,502	11,502	...	...	...	
Thar and Párkar.	Umarkot	172	2,943	2,943	...	...	...	
	Khipra	108	1,611	1,611	...	...	...	
	Sanghar	54	678	678	...	...	...	
	Mithi	74	845	845	...	...	...	
	Diplo	48	645	645	...	...	...	
	Chachro	99	1,239	1,239	...	...	...	
	Nagar	64	829	829	...	...	...	
	Part IV ...	619	8,790	8,790	...	...	...	
	Part I ...	2	35	35	...	...	...	
	Total ...	621	8,825	8,825	...	...	...	
	Grand Total ...	13,039	3,02,964	3,01,836	238	1,217	842	

Abstract.

	Rs.
Collections Tax ...	3,01,836
Penalties	238
Arrears of previous year (Tax Rs. 838 & Penalties Rs. 4)...	842
	3,02,916
Add— Over-collections to be refunded in the Hyderabad and Shikárpur Districts... ...	98
Total, *vide* Column 22 of Return III.	3,03,014

H. E. M. JAMES,
Commissioner in Sind.

APPENDIX A.

District.	As per monthly returns furnished by the Accountant General.									As per Collector's Income Tax Return No. III.	Difference between the credits of the Accountant General (column 10) and those of the Collectors.	Remarks.
	Deductions by Government from Salaries, Pensions, &c.	Deductios by Government from Interest on Government Securities.	Total of columns 2 and 3.	Recoveries from Securities of Local Authorities and Companies.	Recoveries from Salaries, Pensions, &c., paid by Local Authorities.	Ordinary Collections.	Penalties.	Other items.	Total of columns 5 to 9.			
1	2	3	4	5	6	7	8	9	10	11	12	13
				Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.			Rs.
Karáchi	...	....	...	3,081 1 11	5,684 9 7	1,13,233 2 10	96	.....	1,22,094 14 4	1,22,058	—37	—67 belonging to the Hyderabad District recovered in the Karáchi District, included in the Accountant-General's figures, but not in those of the Collector of Karáchi. +30 belonging to the Karáchi District recovered in Hyderabad. Rs. 20 Do. do. Shikárpur ,, 10 included in the Collector of Karáchi's figures, but not in those of the Accountant General. —37
Hyderabad	...	...	...	.....	813 10 6	72,204 1 7	10	.....	73,027 12 1	73,074	+47	+67 belonging to the Hyderabad District recovered in the Karáchi District, included in the Collector's figures, but not in those of the Accountant General.
Thar and Párkar	....	...	...	.....	35 1 4	8,885 3 0	...	.....	8,920 4 4	8,920	.....	—20 belonging to the Karáchi District recovered in the Hyderabad District included in the Accountant-General's figures, but not in those of the Collector of Hyderabad.
Total, Hyderabad Treasury.	...	...	...	.....	848 11 10	81,089 4 7	10	.....	81,948 0 5	81,994	.....	+47
Shikárpur	...	...	...	.....	1,067 5 0	8 7,714 11 0	136	10 6 6	88,928 6 6	88,907	—21	—10 belong to the Karáchi District recovered in the Shikárpur District, included in the Accountant General's figures, but not in those of the Collector.
Upper Sind Frontier ...	...	...	...	.....	30 1 8	11,471 15 5	....	.....	11,502 1 1	11,502	.....	10 6 6 copying fees, &c., included in the do. do.
Total, Shikárpur Treasury	...	...	...	.....	1,097 6 8	99,186 10 5	136	10 6 6	1,00,430 7 7	1,00,409	.....	0 10 0 on account of the omission of fractions of a rupee.
Grand Total ...	...	...	...	3,081 1 11	7,430 12 1	2,93,509 1 10	242	10 6 6	3,04,473 6 4	3,04,461	.....	21 0 0

H. E. M. JAMES,
Commissioner in Sind.

No. 953 OF 1894-95.

To

THE HONOURABLE Mr. G. W. VIDAL,
Acting Chief Secretary to Government,
Financial Department,
Bombay.

Income Tax Office,
Bombay, 11th September 1894.

HONOURABLE SIR,

I have the honour to submit the Annual Report on the working of the Income Tax Act in the City of Bombay for the year 1893-94, and to append the following returns:—

No. III.—Statement showing the collections of the tax under Parts I, II, III and IV of Schedule II of the Act.

No. IV.—Statement showing the original and final demand and uncollected balances of sums due at the close of the year.

No. V.*—Statement showing the classification of incomes on account of which the tax was collected during the year.

No. VI.—Statement of expenditure in the assessment and collection of the tax.

2. From 1st April to 30th June 1893 Mr. H. K. Kurlavala acted as Collector, and I resumed charge of the office from 1st July 1893.

3. There is complete agreement between the returns (III, IV and V) under each Part.

4. The figures contained in these statements also agree with those in the Accountant General's books.

5. The original demand for the year under all the parts of Schedule II of the Act amounted to Rs. 20,48,263 leviable from 27,518 assessees as against Rs. 20,09,353 payable by 26,643 persons in the previous year, thus showing an increase of 875 persons in the number of tax-payers and of Rs. 38,910 in the amount of assessment. The amount reduced or remitted on revision was Rs. 1,62,000 as compared with Rs. 1,09,000 in the preceding year. Penalties to the extent of Rs. 73 were imposed on 33 persons. The amount on account of previous year's arrears was Rs. 72,227. The net amount for collection thus stood at Rs. 19,58,563, out of which Rs. 18,16,888 were realized within the year, leaving Rs. 1,41,675 outstanding, which all have since been recovered The subjoined table shows, in details, the above particulars:—

District.	Population.	Original Demand.		Final Demand.							
				I.—Salaries.		II.—Companies.		III.—Securities.	IV.—Other Sources of Income.		
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Amount.	Number.	Amount.	
			Rs.		Rs.		Rs.	Rs.		Rs.	
Bombay ...	821,764	27,518	20,48,263	12,307	3,42,591	156	4,99,105	55,343	14,085	9,89,224	

District.	Final Demand—*continued.*				Arrears of previous year.	Grand Total.	Gross Collection.	Refund.	Net Collection.	Balance outstanding.
	Total.		Penalties.							
	Number.	Amount.	Number.	Amount.						
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	26,548	18,86,263	33	73	72,227	19,58,563	18,17,917	1,029	18,16,888	1,41,675

* Not printed.

6. Exclusive of the outstandings of the previous year (Rs. 72,227) the amount of tax collected on account of the year 1893-94 has been Rs. 18,86,336, of which Rs. 17,44,661 were collected between 1st April 1893 and 31st March 1894, and Rs. 1,41,675 were collected after that date. This result gives a decrease of Rs. 14,384 over the collections of the previous year, as shown below in the details of the Parts:—

	1893-94.	1892-93.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Part I (Salaries)	3,42,591	3,17,497	25,094	...
Part II ... Railways	2,24,052	2,02,839	21,213	...
Part II ... Other Joint Stock Companies ...	2,75,053	3,04,593	...	29,540
Part III (Interest on Securities) ...	55,343	53,163	2,180	...
Part IV (Commerce, trade, &c.) ...	9,89,224	10,22,261	...	33,037
Penalties	73	367	...	294
Total ...	18,86,336	19,00,720	48,487	62,871
Net Decrease...			14,384	

7. It will be seen that in Part I the collection made for 1893-94 (Rs. 3,42,591) shows an increase of Rs. 25,094 over the collection (Rs. 3,17,497) of 1892-93. This increase is due to the opening of some new mills which created several new appointments, to more careful enquiries as regards the salaries of employés, and chiefly to the arrangement by which the B. B. & C. I. Railway Company, commenced from June 1893 to pay at Bombay, instead of at Ajmere, the Income Tax on the salaries of the employés of the Rájputána-Málwa Railway.

Under Part II (Tax on Profits of Joint Stock Companies) the collections, exclusive of the contribution by the Railways, show a decrease in 1893-94. The year on the accounts of which assessments were made in 1893-94 was an ordinarily good year for the mills, but it compared unfavourably with the preceding year, which was an exceptionally good year, cotton being unusually cheap, and demand for yarn in China being very brisk in that year.

Under Part IV also the collections show a decrease in 1893-94. The trade in almost all its branches during the year 1893-94 was very bad. Several of the firms made heavy losses. In cases where profits were made, they were comparatively small. Enormous competition and the notorious difficulty of the exchange seriously affected the trade for the worse. With the depression in trade there was considerable difficulty experienced in effecting the recoveries, the resistance to the demands of this Department being more obstinate and strong than before. The unlooked for occurrence of the riots in August last much retarded the collection; and the fact of several people having temporarily left Bombay, or changed their business and residential quarters from one place to another, added exceptional difficulties in the work of collection.

8. The number of persons originally assessed was 27,518. The number of objection petitions, as also the percentage of petitions to assessees, cannot be given, as most of the objections against assessments were made to me by the assessees in person and disposed of at once after the examination of such proofs as were tendered. The number of written petitions made to me was 173, the percentage between which and the number of assessments will not give the correct ratio of objections to assessments. The percentage of reductions on objections and the incidence of tax in relation to population are given in the subjoined table:—

Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reductions on objections.	Incidence of the Tax under Parts I, II, III and IV.			
				Population of Bombay as per Census of 1891.	Per Head of Population.	Per Head of Tax-payers.	Number of Persons to one Tax-payer.
					Rs. a. p.	Rs. a. p.	
27,518	.....	.....	7·9	821,764	2 4 8	71 0 9	30

9. Three petitions were made to the Commissioner under Section 27 of the Act. Two of them were against assessment under Part IV of the Act and one against assessment under Part I, and the action of this Department was confirmed by the Commissioner in all the cases.

10. The following table shows the distribution over the main heads of the amount collected :—

Heads.	Amount.			Percentage on Total.
	Rs.	a.	p.	
I. Salaries	3,48,700	0	0	19·19
II. Companies	4,95,997	0	0	27·29
III. Securities	55,015	0	0	3·02
IV. (*a*) Profession	71,971	0	0	3·96
(*b*) Commerce...	5,33,055	0	0	29·33
(*c*) Transport...	15,829	0	0	·87
(*d*) Trade	86,882	0	0	4·78
(*e*) Manufacture	25,733	0	0	1·41
(*f*) Property	1,83,606	0	0	10·10
Total Part IV ...	9,17,076	0	0	50·47
Penalty	100	0	0	
Grand Total ...	18,16,888	0	0	

11. It will be seen from Statement VI that Rs. 37,793-7-7 per annum represent the cost of the Income Tax establishment and that Rs. 5,702-3-5 per annum is the amount allowed at the rate of 2 per cent. to the heads of firms, &c., for the collection of Income Tax on the salaries of their employés. The former sum bears the ratio of 2·07 per cent. to the amount collected, and on the total of the two sums, Rs. 43,495-11-0, the percentage comes to 2·39.

I have the honour to be,
Honourable Sir,
Your most obedient Servant,
KH. N. SEERVAI,
Income Tax Collector, Bombay.

RETURN No. III.

INCOME TAX FORM No. 4.

BOMBAY CITY.

Classified Abstract of Receipts, Refunds and Balances for the year 1893-94.

Class.	Rate of Income included in each Class.	I.—Salaries, Pensions, Annuities, and Gratuities paid by												II.—Profits of Companies.		III.—Interes on Securities.
		A.—Government.		B.—Local Authorities.		C.—Companies and Private Employers.						Total Salaries, &c.				
						Collected by Government.		Collected by Employers.		Total.						
		Assessees.	Amount of Tax.	Assessees.	Amount.	Assessees.	Amount.	Assessees.	Amount.	Assessees.	Amount.	No. of Assessees.	Amount of Tax.	No. of Assessments.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs. Rs.				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
I	500— 750	...	...	527	4,015	314	3,688	5,587	40,476	5,901	44,164	6,428	48,179	2	33	...
II	750—1,000	...	...	108	2,093	107	1,937	1,350	22,044	1,457	23,981	1,565	26,074	2	42	...
III	1,000—1,250	...	...	58	1,631	86	2,053	838	17,827	924	19,880	982	21,511	...	...	...
IV	1,250—1,500	...	...	39	1,129	27	759	407	11,221	434	11,980	473	13,109	1	37	...
V	1,500—1,750	...	...	35	1,043	23	758	428	12,843	451	13,601	486	14,644	1	43	...
VI	1,750—2,000	...	...	44	1,882	36	1,423	540	20,554	576	21,977	620	23,859	1	45	...
Part III	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	57
Total I to VI	(Less than Rs. 2,000)	...	...	811	11,793	593	10,618	9,150	1,24,965	9,743	1,35,583	10,554	1,47,376	7	200	57
	Rs. Rs.															
VII	2,000— 2,500	...	...	34	1,974	38	2,232	404	21,575	442	23,807	476	25,781	1	57	...
VIII	2,500— 5,000	...	...	64	5,715	75	6,973	851	84,031	926	91,004	990	96,719	10	995	...
IX	5,000— 10,000	...	...	36	6,209	28	4,858	200	35,286	228	40,144	264	46,353	19	3,670	...
X	10,000— 20,000	...	...	13	4,443	11	3,070	49	16,895	60	19,965	73	24,408	25	9,280	...
XI	20,000— 30,000	...	...	1	609	...	...	8	4,962	8	4,962	9	5,571	10	6,616	...
XII	30,000— 40,000	...	...	1	842	...	...	2	1,943	2	1,943	3	2,785	9	8,245	...
XIII	40,000— 50,000	...	...	...	...	...	...	...	...	...	...	...	...	7	8,135	...
XIV	50,000—1,00,000	...	...	...	...	...	...	...	...	...	...	...	...	35	64,667	...
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	31	3,94,132	...
Part III	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	55,074
Total VII to XV	(More than Rs. 2,000)	...	...	149	19,792	152	17,133	1,514	1,64,692	1,666	1,81,825	1,815	2,01,617	147	4,95,797	55,074
	Grand Total	...	...	960	31,585	745	27,751	10,664	2,89,657	11,409	3,17,408	12,369	3,48,993	151	4,95,997	55,131

RETURN No. III—*continued.*

INCOME TAX FORM No. 4—*continued.*

BOMBAY CITY.

Abstract—concluded.

Class.	Rate of Income included in each Class.	IV.—OTHER SOURCES OF INCOME.		TOTAL COLLECTIONS OF TAX.		FINES AND PENALTIES.				Grand Total Collections.	Refunds.	Net Amount realized.	Remarks.
						Fines for default.		Penalties.					
		No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Cases.	Amount levied.	No. of Cases.	Amount levied.				
1	2	18	19	20	21	22	23	24	25	26	27	28	29
	Rs. Rs.		Rs.		Rs.				Rs.	Rs.	Rs.	Rs.	
I	500— 750...	4,824	48,244	11,254	96,456	...	...	15	25	96,481	14	96,467	
II	750 —1,000...	1,592	23,880	3,159	49,996	...	...	6	8	50,004	...	50,004	
III	1,000—1,250...	1,477	29,540	2,459	51,051	...	...	1	1	51,052	7	51,045	
IV	1,250—1,500...	844	23,632	1,318	36,778	...	...	2	7	36,785	19	36,766	
V	1,500—1,750...	692	24,220	1,179	38,907	...	...	2	7	38,914	5	38,909	
VI	1,750—2,000...	790	33,180	1,411	57,084	...	...	2	7	57,091	...	57,091	
Part III ...	.....	...	...	...	57	...	...	...	...	57	...	57	
Total I to VI ...	(Less than Rs. 2,000) ...	10,219	1,82,696	20,780	3,30,329	...	...	28	55	3,30,384	45	3,30,339	
	Rs. Rs.												
VII	2,000— 2,500...	716	41,440	1,193	67,278	...	...	1	5	67,283	...	67,283	
VIII	2,500— 5,000...	1,144	1,03,313	2,144	2,01,027	...	...	2	40	2,01,067	162	2,00,905	
IX	5,000— 10,000...	592	1,11,719	875	1,61,742	...	...	...	...	1,61,742	72	1,61,670	
X	10,000— 20,000...	352	1,29,849	450	1,63,537	...	...	...	...	1,63,537	469	1,63,068	
XI	20,000— 30,000...	101	64,875	120	77,062	...	...	...	...	77,062	69	76,993	
XII	30,000— 40,000...	87	80,448	99	91,478	...	...		...	91,478	96	91,382	
XIII	40,000— 50,000...	29	34,527	36	42,662	...	...	...	...	42,662	...	42,662	
XIV	50,000—1,00,000...	56	97,454	91	1,62,121	...	...	...	...	1,62,121	...	1,62,121	
XV	1,00,000 and more	15	71,375	46	4,65,507	...	...	...	...	4,65,507	...	4,65,507	
Part III ...	.....	...	...	...	55,074	...	...	...	...	55,074	116	54,958	
Total VII to XV ...	(More than Rs. 2,000) ...	3,092	7,35,000	5,054	14,87,488	...	...	3	45	14,87,533	984	14,86,549	
	Grand Total ...	13,311	9,17,696	25,834	18,17,817	...	...	31	100	18,17,917	1,029	18,16,888	

Income Tax Office,
Bombay, 11th September 1894.

KH. N. SEERVAI,
Income Tax Collector, Bombay.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the year 1893-94 in the City of Bombay.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrates.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Penalties.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs	
Chapter III A and Part I, Schedule II	12,332	3,46,023	1	3,44,651	1	...	12,307	3,42,591	...	...	...	...	13,771	3,56,362	3,34,929	...	...	13,771	3,48,700	7,662	...	
Chapter III B and Part II, Schedule II	163	5,01,835	...	4,99,105	...	...	156	4,99,105	...	...	...	..	5,430	5,04,535	4,90,567	...	...	5,430	4,95,997	8,538	...	
Chapter III C and Part III, Schedule II	...	55,448	...	55,448	...	...	...	55,343	...	...	...	...	1,040	56,383	53,975	...	...	1,040	55,015	1,368	...	
Chapter III D and Part IV, Schedule II	15,023	11,44,957	172	9,91,107	2	...	14,085	9,89,224	33	73	...	...	51,928 +P 58	10,41,283	8,65,148	42	...	51,928 +P 58	9,17,076 +P 100	1,24,076	31	
Total ...	27,518	20,48,263	173	18,90,311	3	...	26,548	18,86,263	33	73	...	...	72,227	19,58,563	17,44,619	42	...	72,227	18,16,888	1,41,644	31	

Income Tax Office,
Bombay, 11th September 1894.

KH. N. SEERVAI,
Income Tax Collector, Bombay.

RETURN No. VI.

Income Tax Form No. 31.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 during the year ending 31st March 1894 in the City of Bombay.

Head.	Number.	Monthly Rate.	Number of Months.	Total Cost.	Remarks.
				Rs. a. p.	
A.—Establishment—					
(1) Collector	1	700	12	8,760 0 0	
(2) Assistant Collector ...	1	300	12	3,600 0 0	
(3) Inspectors, Clerks and Peons	49	...	12	22,992 6 2	
Temporary Establishment...	4	120	2 months & 25 days.	302 14 5	
B.—Conveyance allowance—					
(1) Collector	1	100	12	1,200 0 0	
(2) Assistant Collector ...	1	50	12	600 0 0	
C.—Contingencies—					
(1) Miscellaneous	...	...	12	338 3 0	
Total ...	...	...	...	37,793 7 7	Being 2·07 per cent. on the collection.
Add—Commission of 2 per cent allowed to the employers of labour for collecting Income Tax in 1893-94 as per instructions conveyed in the Accountant General's letter No. $\frac{B}{23373}$, dated 13th December 1887 ...	...	...	...	5,702 3 5	
Grand Total ...	...	...	...	43,495 11 0	Being 2·39 per cent. on the collection.
Percentage of Expenditure on Collection	...	...	...	2·39	

Income Tax Office,
Bombay, 11th September 1894.

Kh. N. SEERVAI,
Income Tax Collector, Bombay.

No. $\frac{I.T.}{106}$ of 1894.

INCOME TAX DEPARTMENT.

Dated Aden Treasury, 22nd June 1894.

FROM

LIEUTENANT-COLONEL C. W. H. SEALY,
Commissioner of Income Tax and
Political Resident, Aden;

To

THE SECRETARY TO GOVERNMENT,
Financial Department,
Bombay.

SIR,

I have the honour to submit the Annual Administration Report on the working of the Income Tax Act in the Settlement of Aden for the year 1893-94, and to append the following returns:—

Return III.—Statement showing the collection of the tax under Parts I, II, III and IV of Schedule II of Act II of 1886.

Return IV.—Statement showing the original and final demands and uncollected balances of sums due at the close of the year.

**Return V.*—Statement showing the classification of incomes on account of which the tax was collected during the year.

Return VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return VII.—Statement showing the total assessments and collections at Aden and Perim.

2. Returns III, IV and V agree with one another under each part, excluding the penalties included in Return IV.

Appendix A, showing the amount of the tax brought on the books of the Accountant General and that shown in the Collector's Returns, is attached. Agreement exists between the figures given in Appendix A.

Administration.

Assessment.

3. The assessment list for the Settlement of Aden was framed by the Head Accountant of the Aden Treasury; the list was principally based on the final demands of the previous year with certain modifications which seemed necessary after fresh inquiries. Great care was taken in framing the list of assessment.

At Perim the tax was collected under Part I of Schedule II of Act II of 1886 and hence no list of assessment was framed for the island.

Revision.

4. The First Assistant Resident as Treasury Officer exercised powers of revision under Section 25 of the Act in the Settlement of Aden.

Supervision.

5. The general supervision was, as heretofore, exercised by the Resident, who has been invested with the powers of Commissioner under Section 27.

Collection.

6. In Aden the tax is collected in one instalment, in accordance with Government Resolution, Financial Department, No. 784, dated 19th March 1886.

* Not printed.

Original demand.

7. In the year under report, the original demand amounted to Rs. 36,054 from 866 assessees as against Rs. 39,638 from 933 assessees in the previous year, thus showing a decrease in the number of assessees as well as in the amount of assessment of Rs. 3,584. The decrease is owing to large reductions in the assessment on account of less profits returned by European and native merchants owing to the heavy fall of exchange. The amount remitted in consequence of successful petitions of objections was Rs. 4,121 as against Rs. 4,546 in 1892-93. The former sum includes Rs. 2,428 (compared with Rs. 2,844 in 1892-93) on account of Income Tax having been paid by the head offices of the objectors in India. Thus the net amount remitted was Rs. 1,693 against Rs. 1,702 of the previous year. The final demands realized under all parts, except Government securities and official salaries, amounted to Rs. 31,318 after writing off Rs. 615 as irrecoverable. Rs. 89 on account of penalties being added to the final demand, the net amount of collection in Aden and Perim was Rs. 31,407. This on comparison with the previous year's figures, Rs. 34,515, shows a decrease of Rs. 3,108. There was no balance outstanding at the close of the year 1893-94. A table showing the details of the original and final demands, collections and balances in Aden and Perim, has been attached to this report.

Return IV.

A comparison of the figures under Part IV with those of the previous year gives the following result:—

		Original Assessment.		Final Demands.	
		Number of Assessees.	Amount.	Number of Assessees.	Amount.
			Rs.		Rs.
Aden ...	1892-93	511	22,871	407	18,325
	1893-94	528	21,121	427	17,000
	Total ...	+17	−1,750	+20	−1,325

8. The following table gives details as to the number of persons originally assessed, percentage of petitions and reductions and the incidence of the tax :—

District.	Number of persons originally assessed.	Number of petitions of objections.	Percentage of petitions to Assessees.	Percentage of reductions on objections.	Incidence of the Tax under Parts I, II, III and IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payers.	Number of persons to one Tax-payer.
						Rs. a. p.	Rs. a. p.	
Aden ...	810	122	15·06	12·3	35,055	0 13 4	41 2 10	49
Perim ...	56	...	...	...	986	2 12 5	48 14 3	17
Total ...	866	122	14·08	11·4	36,041	0 14 2	41 11 11	47

9. It will be seen that out of the total number of 866 assessees, 122 or about 14 per cent. appealed against their assessment including 18 assessees who produced certificates for payment of Income Tax by their head offices in India. The amount remitted to them was Rs. 2,428; hence the percentage on reductions on objections is high.

10. Taking Part IV alone, the following table shows fluctuations consequent on revision :—

Class.	Aden, 1893-94.		Aden, 1892-93.	
	Reduced.	Enhanced.	Reduced.	Enhanced.
I ...	300	...	290	...
II ...	70	...	75	...
III ...	115	...	135	...
IV ...	26	...	130	...
V ...	...	...	...	...
VI ...	98	...	84	...
VII ...	205	...	121	...
VIII ...	690	...	678	...
IX ...	1,458	...	65	...
X ...	1,158	...	661	...
XI ...	...	...	807	...
	4,120	...	4,546	...
	4,120		4,546	

11. The average incidence of the tax per head of population in Aden and Perim is Re. 0-14-2 and that per head of tax-payers is Rs. 41-11-11.

Final demand.

12. The amount of final demand was Rs. 31,933, being Rs. 3,159 less than in the preceding year. The amount of penalty inflicted was of small amount; it was ordered in the case of persons who attempted to evade the tax after the period allowed for payment was over. In no case was fine inflicted.

Return V.

13. This statement shows the distribution of the tax over the different trades, dealings and industries brought under the operations of the Act. The distribution of the total amount collected over the main headings is shown in the following table :—

Heads.	Amount.	Percentage on Total.
	Rs.	
I. Salaries	12,891	41·16
II. Companies	2,042	6·52
IV.—		
(*a*) Profession	88	·28
(*b*) Commerce	12,366	39·49
(*c*) Transport	443	1·41
(*d*) Trade	1,642	5·24
(*e*) Manufacture	240	·77
(*f*) Property	1,606	5·13
Total, Part IV ...	16,385	52·32
Grand Total ..	31,318	.....

Appendix B.

14. Appendix B† showing the distribution of the principal sources of income under Part IV is attached, from which it will be seen that, as in the previous year, general merchants paid the largest amount of the tax, whilst the piece-goods merchants paid the next largest sum, and the house-proprietors came next. The average amount paid by each assessee is given at the foot of the return.

† Not printed.

15. The total cost of the operations amounted to Rs. 877 against Rs. 887 in 1892-93. The charge is, as usual, for a clerical establishment maintained for the whole year as well as for commission paid for collection of the tax by the employers from the employés. No expenditure was incurred at Perim.

Return VI.

16. An additional return showing the total assessment and collection at Aden and Perim as required by the Government of India is appended.

Return VII.

17. On the whole the year's administration of the tax was satisfactory. The work is done with all reasonable care and is carefully supervised. As already stated in the previous years' reports, true returns or statements of income appear to be unknown, but the assessment is made on the best possible information obtainable and is also based on the final demand of the previous years.

General remarks.

18. The Head Accountant and Treasurer Khán Sáheb Behrámji Sorábji deserves great credit for the care and patience he has devoted to the troublesome duties connected with the assessment and realization of the Income Tax.

I have the honour to be,

Sir,

Your most obedient Servant,

C. W. H. SEALY,

Acting Political Resident and
Commissioner of Income Tax, Aden.

APPENDIX A.

Statement showing the Total Collections of Income Tax in Aden credited in the accounts of the Accountant General for 1893-94 and those shown in the Collector's Return No. III.

Districts.	As per Annual Certificate furnished by the Accountant General.										As per Collector's Income Tax Return No. III.	Difference between the credits of the Accountant General (Column 10) and those of the Collector.	Remarks.
	Deduction by Government from Salaries and Pensions.	Deduction by Government from Interest on Government Securities.	Total of Columns 2 and 3.	Recoveries from Securities of Local Authorities and Companies.	Recoveries from Salaries.		Ordinary Collections.		Penalties.	Other Items.	Total of Columns 5 to 9.			
					Paid by Local Authority.	Paid by Companies and private employers.	Profits of Companies.	Other Sources of Income.						
1	2	3	4	5	6		7		8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		
Aden	4,743	227	4,970	...	2,582	10,309	2,042	16,385	89	...	31,407	31,407	...	

Aden, 22nd June 1894.

C. W. H. SEALY,
Income Tax Collector, Aden.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886 in the year 1893-94.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (1).		Salaries, &c., paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (2).		Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrates.	Total of Columns 17, 18 and 19.	Refunds.	Net Collections	Remarks.
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.			Rs.		Rs.	Rs.		Rs.		Rs.	
I	500— 750	...	...	45	373	46	518	49	522	...	...	...	232	2,320	372	3,733	56	...	3,789	...	3,789	
II	750—1,000	...	...	11	188	14	205	11	196	...	...	...	50	750	86	1,339	12	..	1,351	...	1,351	
III	1,000—1,250	...	...	2	45	16	401	9	208	...	...	...	32	640	59	1,294	14	...	1,308	...	1,308	
IV	1,250—1,500	...	...	2	56	5	143	4	112	...	...	...	24	672	35	983	3	...	986	...	986	
V	1,500—1,750	...	...	1	37	2	99	9	350	...	...	...	15	525	32	1,096	4	...	1,100	...	1,100	
VI	1,750—2,000	...	...										7	294	19	780	..	...	780	...	780	
Total I to VI	(Less than Rs. 2,000)	...	...	63	769	92	1,668	88	1,587	...	...	...	360	5,201	603	9,225	89	...	9,314	...	9,314	
	Rs. Rs.																					
VII	2,000— 2,500	...	...	7	422	7	400	5	247	...	...	...	12	628	31	1,697	...	...	1,697	...	1,697	
VIII	2,500— 5,000	...	..	5	490	20	1,779	36	3,185	...	...	...	29	2,536	90	7,990	...	...	7,990	...	7,990	
IX	5,000—10,000	...	...	5	901	1	79	5	997	...	...	...	16	2,648	27	4,625	...	...	4,625	...	4,625	
X	10,000—20,000	...	...	...	...	1	367	...	...	1	473	...	6	1,967	8	2,807	...	...	2,807	...	2,807	
XI	20,000—30,000	...	...	...	...	...	...	...	...	1	781	...	2	1,198	3	1,979	...	...	1,979	...	1,979	
XII	30,000—40,000	...	...	...	...	...	...	...	...	1	788	...	...	...	1	788	...	...	788	...	788	
XIII	40,000—50,000	...	...	...	...	...	...	...	...	...	...	...	2	2,207	2	2,207	...	...	2,207	...	2,207	
XIV	50,000—1,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	
Total VII to XV	(More than Rs. 2,000)	...	..	27	1,813	29	2,625	46	4,429	3	2,042	...	67	11,184	162	22,093	..	...	22,093	...	22,093	
Grand Total	.....	...	...	80	2,582	121	4,293	134	6,016	3	2,042	...	427	16,385	765	31,318	89	...	31,407	...	31,407	

Aden, 22nd June 1894.

C. W. H. SEALY,
Income Tax Collector, Aden.

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1893-94.

Part of the Act under which the Income is assessed.	Original demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance	Remarks.
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.			Rs.		
Chapter III A and Part I, Schedule II	335	12,891	...	12,891	...	12,891	335	12,891	...	...	...	...	...	12,891	12,891	...	...	...	12,891	...	
Chapter III B and Part II, Schedule II	3	2,042	...	2,042	...	2,042	3	2,042	..	...	...	...	...	2,042	2,042	...	...	...	2,042	...	
Chapter III C and Part III, Schedule II	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Chapter III D and Part IV Schedule II ... ...,	528	21,121	*122	17,000	...	17,000	427	17,000	71	89	...	...	...	17,089	16,385	89	...	...	16,474	...	Rs. 615 written off as irrecoverable.
Total ...	866	36,054	122	31,933	...	31,933	765	31,933	71	89	...	...	...	32,022	31,318	89	...	...	31,407	...	

*Including 18 assessees who produced certificates for payment of Income Tax in India amounting to Rs. 2,428.

Aden,
22nd June 1894.

C. W. H. SEALY,
Income Tax Collector, Aden.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of Income Tax under Act II of 1886 in the year 1893-94.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	732 0 0	
Travelling allowance	.....	
Contingencies	25 0 0	
2 per cent. commission for collection of Income Tax...	120 4 7	
Total ...	877 4 7	

RETURN No. VII.

Statement showing the Total Assessments and Collections on account of Income Tax for the Districts of Aden and Perim for the year 1893-94.

Districts.	Táluka.	Final Demands.		Collections.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.			
Aden	...	709	29,195	28,580	89	...	...	Rs. 615 written off as irrecoverable.
Perim	...	56	2,738	2,738	...	...	...	
Total ...	...	765	31,933	31,318	89	...	...	

Aden, 22nd June 1894.

C. W. H. SEALY,
Income Tax Collector, Aden.

Tables showing details for Aden and Perim of the Original and Final Demands, Collections and Balances for the year 1893-94.

Districts.	Population.	Original Demand.		Final Demands.										Arrears of previous year.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance outstanding, including amount written off and remitted.
				I Salaries, &c.		II Companies.		III Securities.	IV Sources of Income.		Total.		Penalties.						
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number and Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.					
			Rs.		Rs.		Rs.	Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.
Aden ...	35,055	810	33,316	279	10,153	3	2,042	...	427	17,000	709	29,195	71	89	...	29,284	28,669	...	28,669	4,736
Perim ...	986	56	2,738	56	2,738	...	...	...	...	...	56	2,738	...	...	...	2,738	2,738	...	2,738	...
Total ...	36,041	866	36,054	335	12,891	3	2,042	...	427	17,000	765	31,933	71	89	...	32,022	31,407	...	31,407	...

Aden, 22nd June 1894.

C. W. H. SEALY,
Income Tax Collector, Aden.

RETURN No. I.

RULES 8 AND 20.

Statement showing the Collections of Income Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by the Government in the year 1893-94.

Class.	Income.	Paid by the Government of Bombay.								Remarks.
		Salaries.		Pensions and Annuities.		Gratuities.		Total.		
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Nmber of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
			Rs.		Rs.		Rs.		Rs.	
I	Rs. 500 but less than Rs. 750 ...	2,077	24,684	310	5,830	...	...	2,387	30,514	
II	„ 750 do. „ 1,000 ...	709	12,922	112	2,797	1	15	822	15,734	
III	„ 1,000 do. „ 1,250 ...	437	10,437	117	3,785	...	...	554	14,222	
IV	„ 1,250 do. „ 1,500 ...	145	3,925	62	2,202	...	...	207	6,127	
V	„ 1,500 do. „ 1,750 ...	133	4,480	55	2,117	...	...	188	6,597	
VI	„ 1,750 do. „ 2,000 ...	287	10,983	38	1,735	...	...	325	12,718	
	Total I to VI ...	3,788	67,431	694	18,466	1	15	4,483	85,912	
VII	Rs. 2,000 but less than Rs. 2,500...	325	18,410	51	3,922	...	...	376	22,332	
VIII	„ 2,500 do. „ 5,000...	362	34,656	84	8,442	...	...	446	43,098	
IX	„ 5,000 do. „ 10,000...	278	53,398	30	5,977	...	...	308	59,375	
X	„ 10,000 do. „ 20,000...	137	46,977	16	4,164	...	...	153	51,141	
XI	„ 20,000 do. „ 30,000...	47	29,488	5	2,378	...	...	52	31,866	
XII	„ 30,000 do. „ 40,000...	13	7,711	6	4,217	...	...	19	11,928	
XIII	„ 40,000 do. „ 50,000...	10	11,090	1	697	...	...	11	11,787	
XIV	„ 50,000 do. „ 1,00,000...	3	4,824	1	1,302	...	...	4	6,126	
XV	„ 100,000 and upwards	1	3,188	...	...	...	...	1	3,188	
	Total VII to XV ...	1,176	2,09,742	194	31,099	...	...	1,370	2,40,841	
	Grand Total ...	4,964	2,77,173	888	49,565	1	15	5,853	3,26,753	

No. B. K. 5599

Forwarded to Government in the Financial Department, with reference to Article 1629, of the Civil Account Code. Detailed statement accompanies.

Bonbay, Accountant General's Office, 30th May 1894.

J. C. E. BRANSON.
Officiating Accountant General.

STATEMENT.

Statement showing the Collections of Income Tax on Salaries, Pensions,

INCOME TAX

Districts.	Number of Assessees and Amount at 4 Pies in the Rupee.												Number			
	I.		II.		III.		IV.		V.		VI.		VII.		VIII.	
	On Rs. 500, but less than Rs. 750.		On Rs. 750, but less than Rs. 1,000.		On Rs. 1,000, but less than Rs. 1,250.		On Rs. 1,250, but less than Rs. 1,500.		On Rs. 1,500, but less than Rs. 1,750.		On Rs. 1,750, but less than Rs. 2,000.		On Rs. 2,000, but less than Rs. 2,500.		On Rs. 2,500, but less than Rs. 5,000.	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
Ahmedabad	101	1,300	34	614	14	332	6	174	5	189	12	448	18	928	20	1,906
Broach	47	532	12	222	7	171	1	9	1	20	6	224	5	300	9	863
Kaira	77	866	23	428	10	238	4	105	2	75	11	435	9	518	9	887
Surat	56	696	19	337	13	322	4	107	4	185	8	300	6	312	11	1,064
Thána	51	597	22	396	15	358	4	127	3	102	9	387	8	456	12	1,127
Ahmednagar	63	648	15	279	10	238	3	94	3	115	10	327	13	779	4	336
Khándesh	72	899	33	600	14	353	5	133	3	112	10	403	13	732	19	1,631
Násik	56	663	17	313	12	298	3	95	1	29	7	253	9	521	8	834
Poona	122	1,467	67	1,206	26	675	9	285	7	251	17	663	20	1,085	25	2,397
Sátára	60	800	16	292	12	285	4	122	1	3	8	296	14	758	10	1,002
Sholápur...	49	565	9	167	11	261	3	103	2	77	3	133	9	534	7	696
Belgaum...	65	755	17	309	17	206	10	125	1	48	10	401	8	453	8	729
Bijápur	39	459	11	202	3	83	2	63	1	6	8	305	8	496	3	314
Dhárwár...	60	742	17	292	12	289	2	43	2	76	7	258	11	607	13	1,180
Kánara	48	550	17	306	6	140	3	71	2	54	8	312	5	317	3	263
Kolaba	37	421	8	133	4	95	2	44	1	45	10	334	7	417	7	684
Ratnágiri	70	788	20	350	9	208	3	86	2	59	9	327	7	388	13	1,262
Hyderabad	94	1,050	20	382	24	586	3	94	5	151	19	732	10	564	12	1,115
Karáchi	120	1,416	40	701	28	703	6	169	7	221	12	479	20	967	18	1,687
Shikárpur	84	991	22	395	18	428	2	43	5	159	15	606	23	1,378	7	725
Aden	27	339	12	270	3	64	1	20	3	79	6	233	2	144	5	452
Baroda	5	57	2	37	2	47	...	...	1	20	1	42	2	124	1	93
Cutch	1	1	2	33	...	...	...	...	...	...	1	40	...	...	...	...
Káthiáwár	10	118	8	139	3	73	1	3	2	83	3	120	4	257	3	499
Mint	16	278	10	171	3	83	3	89	3	121	2	106	1	46	7	627
Customs	169	1,897	60	1.108	44	1,098	7	213	22	714	25	969	24	1,368	29	2,663
Goa	...	...	...	...	1	2	...	...	...	...	...	...	...	...	...	...
Presidency Bank and Presidency Audit Department.	416	4,997	164	2,992	107	2,587	50	1,455	41	1,433	48	1,825	64	3,631	84	7,800
Forest, Northern Circle.	13	175	2	41	3	71	1	3	1	38	1	6	3	202	4	396
Do. Central Circle ...	20	261	3	70	2	50	1	2	1	9	...	...	1	61	4	485
Do. Southern Circle.	20	240	5	100	3	74	1	20	1	6	1	19	1	67	6	558
Do. Sind Circle ...	9	116	2	37	1	22	1	28	...	...	...	...	...	...	1	381
Total ...	2,077	24,684	709	12,922	437	10,437	145	3,925	133	4,480	287	10,983	325	18,410	362	34,656

INCOME TAX ON PENSIONS

Districts.	Number of Assessees and Amount at 4 Pies in the Rupee—*continued.*						Number of Assessees and Amount									
	IV.		V.		VI.		VII.		VIII.		IX.		X.		XI.		XII.	
	On Rs. 1,250, but less than Rs. 1,500.		On Rs. 1,500, but less than Rs. 1,750.		On Rs. 1,750, but less than Rs. 2,000.		On Rs. 2,000, but less than Rs. 2,500.		On Rs. 2,500, but less than Rs. 5,000.		On Rs. 5,000, but less than Rs. 10,000.		On Rs. 10,000, but less than Rs. 20,000.		On Rs 20,000, but less than Rs. 30,000.		On Rs. 30,000, but less than Rs. 40,000.	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
Ahmedabad	2	195	2	92	2	124	3	400	3	461	1	141	1	67	1	330	...	...
Broach	2	76	...	...	1	16	1	66	1	107	1	107	1	160	...	...	1	222
Kaira	1	37	1	59	1	62	1	8	1	19	1	148	...	...	...	...	...	...
Surat	2	221	3	115	1	63	3	237	9	1,189	2	562	2	1,176	...	...	1	977
Thana	2	63	2	73	1	3	1	125	1	192	1	42	...	...	...	...	...	...
Ahmednagar	2	70	1	56	1	37	2	110	1	21	1	130	...	...	...	...	1	108
Khándesh	1	3	2	63	1	3	1	71	1	70	1	193	1	70	1	62	...	...
Násik	1	26	1	26	3	145	1	90	1	35	1	32	...	...	...	...	...	...
Poona	12	484	8	369	6	357	10	811	13	1,355	1	444	1	15	1	674	...	...
Sátára	4	105	4	124	2	82	1	87	5	446	1	42	...	...	...	...	1	932
Sholapur	2	53	1	7	...	...	1	207	1	22	1	652	1	103	...	...	...	...
Belgaum...	9	290	3	147	...	...	1	112	1	114	1	52	...	...	...	...	...	...
Bijápur	...	...	1	31	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dharwár...	...	...	1	34	1	38	..	...	...	...	...	...	...	...	...	...	...	...
Kánara	...	...	1	35	...	...	1	60	1	93	...	...	...	...	...	...	...	...
Kolaba	...	...	2	71	1	68	1	58	...	...	1	235	1	5	...	...	...	...
Ratnágiri	1	29	2	94	1	95	1	132	1	61	..	...	...	...	...	...	...	...
Hyderabad	3	86	1	31	2	75	2	119	5	462	4	1,027	3	1,039	2	1,312	1	938
Karáchi	2	89	2	102	2	69	2	125	5	554	...	...	...	...	...	...	...	...
Shikárpur	...	...	1	40	2	78	2	128	4	414	1	333	2	635	...	...	...	...
Aden	..	...	..	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
Baroda	1	41	....	...	1	50	...	...	1	72	1	11	1	21	...	...	...	...
Cutch	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Káthiáwár	...	...	1	39	1	47	...	...	...	...	...	...	...	...	..	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Goa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Presidency Bank and Presidency Audit Department.	15	434	15	509	8	323	16	976	29	2,755	10	1,826	2	873	...	...	1	1,040
Forest, Northern Circle.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. Central Circle...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. Southern Circle.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. Sind Circle ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	62	2,202	55	2,117	38	1,735	51	3,922	84	8,442	30	5,977	16	4,164	5	2,378	6	4,217

and Gratuities paid by Government during the year 1893-94.

ON SALARIES PAID BY GOVERNMENT.

OF ASSESSEES AND AMOUNT AT 5 PIES IN THE RUPEE.

IX.		X.		XI.		XII.		XIII.		XIV.		XV.		Total Tax on Salaries.		INCOME-TAX. NUMBER OF ASSESSEES AT 4 PIES IN THE RUPEE. I.		II.		III.	
On Rs. 5,000, but less than Rs. 10,000.		On Rs. 10,000, but less than Rs. 20,000.		On Rs. 20,000, but less than Rs. 30,000.		On Rs. 30,000, but less than Rs. 40,000.		On Rs. 40,000, but less than Rs. 50,000.		On Rs. 50,000, but less than Rs. 1,00,000.		On Rs. 1,00,000 and upwards.				On Rs. 500, but less than Rs. 750.		On Rs. 750, but less than Rs. 1,000.		On Rs. 1,000, but less than Rs. 1,250.	
No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
13	2,354	6	2,395	1	763	1	355	1	1,272	...	...	...	...	232	13,030	10	166	4	103	5	127
3	535	2	646	...	..	...	...	...	...	...	...	...	...	93	3,522	8	129	1	32	2	53
6	1,212	1	488	1	731	...	...	...	...	...	...	...	...	153	5,980	10	336	2	87	1	92
10	2,013	3	926	1	731	...	...	...	...	...	...	...	...	135	6,993	15	423	5	151	5	200
8	1,607	1	348	2	1,382	...	...	...	...	...	...	...	...	135	6,887	8	88	4	90	4	135
7	1,342	3	963	2	1,352	...	...	...	...	...	...	...	...	133	6,473	10	476	2	118	3	132
7	1,250	3	1,144	1	451	...	...	...	...	...	...	...	...	180	7,708	8	118	1	37	4	174
7	1,386	3	985	2	1,080	...	...	...	...	...	...	...	...	125	6,457	7	138	2	32	2	53
26	5,006	15	4,716	5	2,900	2	1,480	...	...	...	...	...	...	341	22,131	35	836	17	526	17	545
8	1,508	2	650	2	1,389	1	89	...	...	...	...	...	...	138	7,192	30	338	11	201	6	176
3	644	1	249	2	1,006	...	...	...	...	...	...	...	...	99	4,435	5	69	1	19	1	33
11	2,356	2	826	2	1,647	1	594	1	450	...	...	...	...	153	8,899	9	141	7	215	1	58
3	596	1	495	1	709	...	...	...	...	...	...	...	...	80	3,728	5	156	2	39	2	73
9	1,545	3	730	2	1,428	...	...	...	...	...	...	...	...	138	7,190	7	205	1	25	3	85
5	877	2	842	1	607	...	...	...	...	...	...	...	...	100	4,339	5	76	...	...	2	73
4	754	1	583	...	...	...	...	...	...	...	...	...	...	81	3,510	7	130	1	2	2	56
7	1,340	4	1,382	1	344	...	...	...	...	...	...	...	...	145	6,534	10	480	2	149	3	138
8	1,542	4	1,722	1	666	...	...	...	...	...	...	...	...	200	8,604	25	277	7	139	9	332
11	2,261	8	2,556	2	1,751	1	722	2	2,280	...	...	...	...	275	15,913	7	94	7	170	5	155
8	1,522	5	1,564	1	221	...	...	...	...	...	...	...	...	190	8,032	13	192	2	50	7	223
9	1,706	3	1,101	1	323	...	...	...	...	...	...	...	...	72	4,731	1	12	...	...	..	...
2	443	1	105	1	440	1	413	...	...	...	...	...	...	19	1,821	1	10	1	9	...	...
1	19	1	465	...	...	...	...	...	...	...	...	...	...	6	558	...	...	...	...	...	...
4	715	3	1,136	1	647	...	...	...	...	...	...	...	...	42	3,790	...	...	...	...	...	...
7	1,090	1	86	1	400	1	68	...	...	...	...	...	...	55	3,165	...	...	...	...	...	...
13	2,353	3	1,342	1	716	1	503	1	532	...	...	...	...	399	15,476	1	11	1	16	...	...
...	...	1	27	...	...	...	...	...	...	...	...	...	...	2	29	...	...	...	...	...	...
60	11,744	46	15,813	12	7,804	4	3,487	5	6,556	3	4,824	1	3,188	1,105	80,136	73	929	31	587	33	872
4	653	3	870	...	...	...	...	...	...	...	...	...	...	35	2,455	...	...	...	...	...	...
5	1,128	2	784	...	...	...	...	...	...	...	...	...	...	39	2,850	...	...	...	...	...	...
8	1,627	2	720	...	...	...	...	...	...	...	...	...	...	48	3,431	...	...	...	...	...	...
1	272	1	318	...	...	...	...	...	...	...	...	...	...	16	1,174	...	...	...	...	...	...
278	33,398	137	46,977	47	29,488	13	7,711	10	11,090	3	4,824	1	3,188	4,964	2,77,173	310	5,830	112	2,797	117	3,785

PAID BY GOVERNMENT.

AT 5 PIES IN THE RUPEE. XIII. On Rs. 40,000, but less than Rs. 50,000.		XIV. On Rs. 50,000, but less than Rs. 1,00,000.		Total Tax on Pensions.	TAX ON GRATUITIES PAID BY GOVERNMENT. NUMBER OF ASSESSEES AND AMOUNT OF TAX. II. On Rs. 750, but less than Rs. 1,000.		Total Tax on Salaries, Pensions, and Gratuities paid by Government.		Remarks.
No.	Rs.	No.	Rs.	No. Rs.	No.	Rs.	No.	Rs.	
...	...	...	...	34 2,206	...	...	266	15,236	
...	...	...	...	19 968	...	...	112	4,490	
...	...	...	...	19 848	...	...	172	6,828	
...	...	...	...	48 5,314	...	...	183	12,307	
...	...	...	...	24 811	...	...	159	7,698	
...	...	...	...	24 1,258	...	...	157	7,731	
...	...	...	...	22 864	...	...	202	8,572	
...	...	...	...	19 577	...	...	144	7,034	
...	...	...	..	121 6,416	...	...	462	28,547	
...	...	...	...	65 2,533	...	...	203	9,725	
...	...	...	...	34 1,165	...	...	113	5,600	
..	...	...	...	32 1,029	...	...	185	9,928	
...	...	...	...	10 299	...	...	90	4,027	
...	...	...	...	13 387	...	...	151	7,577	
...	...	...	...	10 337	...	...	110	4,676	
...	...	...	...	16 625	...	...	97	4,135	
...	...	...	...	21 1,178	...	...	166	7,712	
...	...	...	...	64 5,897	...	...	264	14,441	
...	...	...	...	32 1,358	...	...	307	17,271	
...	...	...	...	34 2,093	...	...	224	10,125	
...	...	...	...	1 12	...	...	73	4,743	
...	...	...	...	7 214	1	15	27	2,050	
...	...	...	...	... ...	...	...	6	558	
...	...	...	...	2 86	...	...	44	3,876	
...	...	...	...	... ..	...	...	55	3,165	
...	...	...	...	2 27	...	...	401	15,503	
...	...	...	...	... ...	...	...	2	29	
1	697	1	1,302	235 13,123	...	...	1,340	93,259	
...	...	...	...	... ...	...	...	35	2,455	
...	...	...	...	... ...	...	...	39	2,850	
...	...	...	...	... ...	...	...	48	3,431	
...	...	...	...	... ...	...	...	16	1,174	
1	697	1	1,302	888 49,565	1	15	5,853	3,26,753	

J. C. E. BRANSON.
Officiating Accountant Gene

RETURN No. II.

(RULES 14 AND 20.)

Statement showing the Collections of Income Tax under Act II of 1886 from Interest on Securities in the year 1893-94.

Class.	Rate of Tax.	SECURITIES OF THE GOVERNMENT OF INDIA.		BONDS AND DEBENTURES CHARGED BY PARLIAMENT ON THE REVENUES OF INDIA.		SECURITIES OF LOCAL AUTHORITIES AND COMPANIES.		TOTAL.		Remarks.
		Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I to VI	At 4 pies in the rupee.	6,83,600	648	...	...	86,000	101	7,69,600	749	
VII to XV ...	At 5 pies in the rupee.	13,51,80,500	1,54,104	...	...	4,66,58,800	59,306	18,18,39,300	2,13,410	
		13,58,64,100	1,54,752	...	...	4,67,44,800	59,407	18,26,08,900	2,14,159	

No. B. K. / 5593

Book Department

Forwarded to Government in the Financial Department with reference to Article 1629 of the Civil Account Code. Detailed statement accompanies.

Bombay, Accountant General's Office,
29th May 1894.

J. C. E. BRANSON,
Officiating Accountant General.

Statement showing Collections of Income Tax under Act II of 1886 from Interest on Securities in the year 1893-94.

Districts.	INCOME TAX ON GOVERNMENT SECURITIES.				INCOME TAX ON SECURITIES OF LOCAL AUTHORITIES AND COMPANIES.				TOTAL.	
	AT 4 PIES.		AT 5 PIES.		AT 4 PIES.		AT 5 PIES.			
	I to VI.		VII to XV.		I to VI.		VII to XV.			
	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	55,600	61	11,74,000	1,300	5,000	5	2,61,700	332	14,96,300	1,698
Broach	36,500	34	8,96,000	1,039	.....	...	.....	.....	9,32,500	1,073
Kaira	.....	...	32,000	41	.....	...	.....	.....	32,000	41
Surat	66,000	64	9,91,500	1,438	2,000	3	1,52,000	224	12,11,500	1,729
Thána	1,000	1	.....	.....	.....	...	.....	.....	1,000	1
Ahmednagar	39,500	35	79,500	166	.....	...	.....	.....	1,19,000	201
Khándesh	.....	...	82,000	83	.....	...	.....	.....	82,000	83
Násik	1,000	1	28,700	36	.....	...	.....	.....	29,700	37
Poona	29,000	25	28,53,000	2,437	6,000	11	1,09,000	196	29,97,000	2,669
Sátára	13,000	11	43,000	66	6,000	8	1,73,000	281	2,35,000	366
Sholápur	.....	...	29,000	96	12,000	17	15,000	55	56,000	168
Belgaum	8,000	12	86,700	160	.....	...	.....	.....	94,700	172
Bijápur	.....	...	43,500	51	.....	...	.....	.....	43,500	51
Dhárwár	.....	...	52,000	57	.....	...	.....	.....	52,000	57
Kánara	.....	...	9,000	9	.....	...	.....	.....	9,000	9
Kolába	1,500	2	.....	.....	.....	...	6,000	10	7,500	12
Ratnágiri	.....	...	61,500	107	.....	...	35,000	53	96,500	160
Hyderabad	.....	...	1,52,000	185	.....	...	.....	.....	1,52,000	185
Karáchi	9,500	11	10,66,500	1,174	.....	...	23,95,500	3,081	34,71,500	4,26
Shikárpur	.....	...	35,000	38	.....	...	.....	.....	35,000	3
Bank of Bombay ...	4,20,000	388	11,22,82,000	1,29,055	55,000	57	3,94,49,600	48,660	15,22,06,600	1,78,1
Presidency Audit Department	.....	...	40,000	42	.....	...	40,62,000	6,414	41,02,000	
Aden	.....	...	1,45,500	227	.....	...	.....	.....	1,45,500	
Baroda	3,000	3	1,41,74,000	15,455	.....	...	.....	.....	1,41,77,000	
Cutch	.....	...	5,34,500	368	.....	...	.....	.....	5,34,500	
Káthiáwár	.....	...	2,89,600	474	.....	...	.....	.....	2,89,600	
Total ...	6,83,600	648	13,51,80,500	1,54,104	86,000	101	4,66,58,800	59,306	18,26,08,900	

J. C. E. BRANSO
Officiating Accountant

No. 533 OF 1895.

FINANCIAL D...

Bombay Castle, 13th February 1895.

Memorandum from the Accountant General, No. B. K.—5592, dated 30th May 1894—Submitting a statement showing the collections of Income Tax under Act II of 1886 from Salaries, Pensions and Gratuities paid by Government in the year 1893-94, together with a statement showing district details.

Memorandum from the Accountant General, No. B. K.—5593, dated 29th May 1894—Submitting a statement showing the collections of Income Tax under Act II of 1886 from Interest on Securities in the year 1893-94, together with a statement showing district details.

Letter from the Commissioner of Income Tax and Political Resident, Aden, No. I. T.—106, dated 22nd June 1894.

Letter from the Commissioner, N. D., No. 3086, dated 22nd August 1894.

Letter from the Commissioner, S. D., No. 3795, dated 4th September 1894.

Letter from the Collector of Income Tax, Bombay, No. 953, dated 11th September 1894.

Letter from the Commissioner in Sind, No. 4311, dated 17th October 1894.

Letter from the Commissioner, C. D., No. R.—4690, dated 30th October 1894.

} Submitting reports on the working of the Income Tax Act within their respective jurisdictions during the year 1893-94.

Letter from the Commissioner of Income Tax and Political Resident, Aden, No. I. T.—107, dated 22nd June 1894.

Letter from the Commissioner, N. D., No. 3085, dated 22nd August 1894.

Letter from the Commissioner, S. D., No. 3797, dated 4th September 1894.

Letter from the Collector of Income Tax, Bombay, No. 954, dated 11th September 1894.

Memorandum from the Commissioner in Sind, No. 4312, dated 17th October 1894.

Memorandum from the Commissioner, S. D., No. 4478, dated 17th October 1894.

Memorandum from the Commissioner, N. D., No. 3780, dated 18th October 1894.

Letter from the Commissioner, C. D., No. R.—4686, dated 30th October 1894.

Memorandum from the Commissioner in Sind, No 4599, dated 8th November 1894.

Letter from the Commissioner, C. D., No. R.—5693, dated 12th December 1894.

Letter from the Government of Bombay to the Government of India, No. 4153, dated 14th December 1894—Forwarding a copy of the Reports on the operations in connection with the Income Tax in the Bombay Presidency for the year 1893-94.

Letter from the Commissioner, C. D., No. R.—5902, dated 20th December 1894.

Memorandum from the Commissioner, C. D., No. R.—48, dated 4th January 1895—Forwarding, together with the subsequent correspondence, a letter No. 8121, dated 26th November 1894, from the Collector of Khándesh.

Letter from the Government of Bombay to the Government of India, No. 263, dated 23rd January 1895—Forwarding Income Tax Returns Nos. III to VII for the Bombay Presidency for the year 1893-94.

RESOLUTION.—No change was made during the year in the organization for the assessment and collection of the income tax. In Bombay City, as usual, a special establishment was maintained; in the Poona City and suburbs and in the Cantonments of Poona and Kirkee the work was carried out by the City Magistrate, and in Deesa by the Cantonment Magistrate. The extra expenditure incurred on account of assessment and collection amounted, according to the Collectors' returns which have been verified by the Accountant General, to Rs. 53,086, and is compared with that for the previous year in the following table :—

		Year.	Officers.	Establishments.	Travelling Allowance.	Contingencies.	Total.
			Rs.	Rs.	Rs.	Rs.	Rs.
Division ...	...	1892-93 ...	...	2,282	17	71	2,370
		1893-94 ...	...	2,207	5	181	2,393
...	...	1892-93 ...	1,200	2,165	8	715	4,088
		1893-94 ...	1,200	2,353	493	223	4,269
Division ...	...	1892-93 ...	...	120	...	348	468
		1893-94 ...	...	120	...	455	575
Sind	...	1892-93 ...	...	1,246	45	84	1,375
		1893-94 ...	...	1,368	24	84	1,476
Bombay ...	...	1892-93 ...	12,513	22,999	1,680	5,350	42,542
		1893-94 ...	12,360	23,295	1,800	6,041	43,496
Aden ...	...	1892-93 ...	...	732	...	155	887
		1893-94 ...	...	732	...	145	877
Total	...	1892-93 ...	13,713	29,544	1,750	6,723	51,730
		1893-94 ...	13,560	30,075	2,322	7,129	53,086

The variations do not call for any special remark. The increase under travelling allowance in the Central Division, though it has not been explained by the Commissioner, is apparently due to the expenditure on account of travelling allowance paid to the special officer in Poona City, which was previously debited to "Contingencies," being now shown under this head of account; while the increased establishment and contingency charges in Bombay are due respectively to the entertainment for a short period of an additional temporary establishment and to larger commissions having been paid to employers for collecting the tax.

2. Excluding the tax on official salaries, pensions and gratuities and Government securities, the original demand amounted to Rs. 34,71,610 as against Rs. 34,11,360 in 1892-93. In the Northern Division and Aden there were decreases of Rs. 2,891 and Rs. 3,584 respectively, but in the Central and Southern Divisions and Sind there was a total increase of Rs. 27,815 over the figures for the preceding year. In Bombay City the demand, owing to larger assessments under Parts I (Salaries) and IV (Other sources of income), rose by Rs. 38,910.

3. The final demand (exclusive of the tax on official salaries, &c., collected by the Accountant General) amounted to Rs. 32,47,476 as against Rs. 32,36,791 in the previous year. The figures for both years are compared in the following table:—

	Year.	Part I.	Part II.	Part III.	Part IV.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
Northern Division ...	1892-93 ...	12,531	23,572	644	3,96,702	4,33,449
	1893-94 ...	11,770	27,382	564	3,92,824	4,32,540
Central Division ...	1892-93 ...	10,399	1,733	546	3,71,830	3,84,508
	1893-94 ...	10,251	1,973	568	3,79,713	3,92,505
Southern Division ...	1892-93 ...	17,518	270	68	1,75,220	1,93,076
	1893-94 ...	21,633	217	63	1,79,358	2,01,271
Sind	1892-93 ...	25,222	1,657	1,793	2,61,641	2,90,313
	1893-94 ...	25,662	1,631	3,081	2,72,590	3,02,964
Bombay	1892-93 ...	3,17,496	5,07,432	53,164	10,22,261	19,00,353
	1893-94 ...	3,42,591	4,99,105	55,343	9,89,224	18,86,263
Aden	1892-93 ...	13,538	3,229	...	18,325	35,092
	1893-94 ...	12,891	2,042	...	17,000	31,933
Total ...	1892-93 ...	3,96,704	5,37,893	56,215	22,45,979	32,36,791
	1893-94 ...	4,24,798	5,32,350	59,619	22,30,709	32,47,476

4. Under Part I the [illegible] previous year, except in the Southern [illegible] totals were Rs. 4,115 and Rs. 25,095 respect[illegible] excess is attributable in the first case to an increase [illegible] Southern Marátha Railway and to the fact that recov[illegible] employés for January and February 1893 were credited in [illegible] and in the second to the opening of new mills and to the introdu[illegible] new arrangement by which the tax recovered from the Rájpután[illegible] employés is paid at Bombay instead of as hitherto at Ajmere. [illegible] decline in the receipts under Part I in the Panch Maháls (from Rs. [illegible] Rs. 921) should have been explained; and the entry of 1 in columns 3 a[illegible] 4 of Return No. III for the Northern Division (which are blank in the case of all the other Divisions) is not understood. Under Part II, the only Division where the receipts showed any substantial improvement was the Northern Division with an increase of Rs. 3,810, which is entirely attributable to the prosperous condition of the mill industry in Ahmedabad. In Bombay, though railways yielded Rs. 21,213 more than in the previous year, other joint stock companies paid Rs. 29,540 less, a circumstance which is attributable to the reduction in the profits of the mills caused by the rise in the price of cotton and the slackness in the demand for yarn from China. The figures under Part IV for the three Divisions of the Presidency proper and Sind are fairly satisfactory as they show an increase in every case except the Northern Division, and here too, but for a falling off of Rs. 8,773 in Broach owing to the dissolution of the ginning associations in that district, the total would have exceeded that for the previous year. The increase in the Presidency proper is generally ascribed to the favourable character of the season and to the greater care and accuracy with which the lists were framed; in Sind, however, no explanation has been given, although, having regard to the marked improvement in the revenue, one would seem to have been required. The totals under Part IV in Bombay and Aden, however, show a falling off of Rs. 33,037 and Rs. 1,325 respectively when compared with the previous year, a result for which the general depression of foreign trade is no doubt, as stated by the Collector, responsible. The large decrease in the number of assessees in the Belgaum District should have been explained.

5. There is a satisfactory reduction in the percentage of reductions on appeal to original assessments in the Northern and Central Divisions and in Sind; in the Southern Division the percentage is practically the same as in the previous year. The explanation given of the high percentages in Sátára (9·8) and Kánara (7·6) cannot be accepted as satisfactory, and the Collectors of those districts would do well to examine some of the proceedings of the appellate officers subordinate to them. In paragraph 16 of the Northern Division report the net amount reduced on revision is shown as Rs. 22,226, while the difference between the original and final demands as shown in Return No. IV is Rs. 22,428; similarly in the report for the Central Division the reduction shown in the body of the report is Rs. 19,946, whereas according to Return No. IV it should be Rs. 20,008; these discrepancies should be explained.

6. The collections under the heads in paragraph 3 are shown in the following table:—

	Tax.	Fines and Penalties.	Arrears of previous year.	Total.
	Rs.	Rs.	Rs.	Rs.
Northern Division	4,29,412	91	2,670	4,32,173
Central Division	3,84,584	1,385	2,561	3,88,530
Southern Division	1,99,820	257	308	2,00,385
Sind	3,01,773	238	842	3,02,853
Bombay	17,44,619	42	72,227	18,16,888
Aden	31,318	89	.....	31,407
Total ...	30,91,526	2,102	78,608	31,72,236.

The collections on account of salaries, pensions and gratuities and of interest on Government securities amount to Rs. 3,26,753 and Rs. 1,54,752 as against Rs. 3,15,820 and Rs. 1,47,352 respectively in the previous year. The

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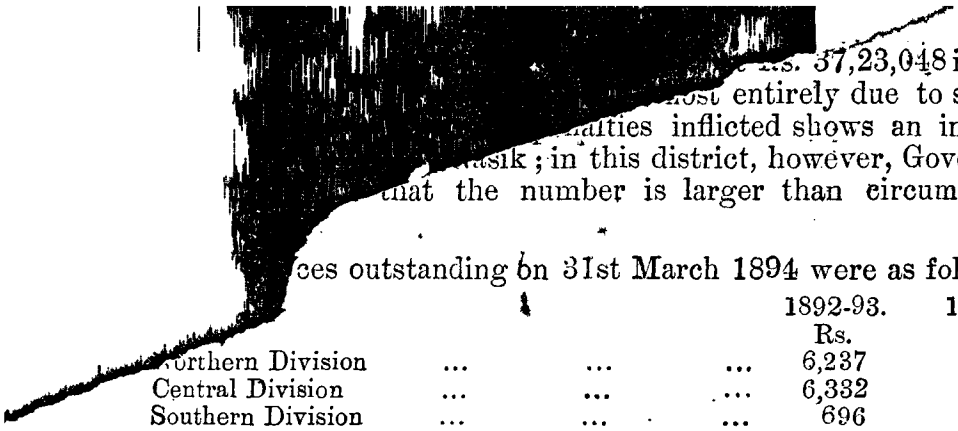

Rs. 37,23,048 in the previous ... most entirely due to smaller collec- ... alties inflicted shows an increase, which ... Nasik; in this district, however, Government agree ... that the number is larger than circumstances would

... ces outstanding on 31st March 1894 were as follows:—

	1892-93.	1893-94.
	Rs.	Rs.
Northern Division	6,237	4,484
Central Division	6,332	9,578
Southern Division	696	1,846
Sind	1,223	1,237
Bombay	72,228	1,41,675
	86,716	1,58,820

The balance in Sind is shown in column 21 of Return No. IV as Rs. 1,237 and in column 7 of Return No. VII as Rs. 1,217, the correct total of the various figures in the column being Rs. 1,207; the difference should be explained. In Bombay the collection is stated to have been much retarded by the occurrence of the riots, which led to great disturbance of business and caused many people to leave Bombay temporarily or change their place of residence from one quarter of the city to another. Elsewhere the tax was collected without difficulty and the administration was satisfactory throughout the Presidency.

8. Government again regret to notice that the reports for the Central Division and Sind have been submitted more than a month after the date prescribed.

G. S. CURTIS,
Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioners, N. D., C. D., and S. D.,
The Accountant General,
All Collectors, including the Collectors and Deputy Commissioners in Sind,
The Commissioner of Income Tax, Bombay,
The Collector of Income Tax, Bombay,
The Political Resident, Aden,
The Survey Commissioner and Director of Land Records and Agriculture,
The Political Agent, Káthiawár,
The Political Agent, Kolhápur and Southern Marátha Country,
The Political Agent, Cutch,
The Political Agent, Mahi Kántha,
The Political Superintendent, Pálanpur,
The Political Superintendent, Sávantvádi,
The Agent to the Governor General at Baroda (by letter),
} With copies of the Reports.
The Political Department of the Secretariat,
The Public Works Department of the Secretariat,
The Military Department of the Secretariat (for transmission to the Controller of Military Accounts),
The Editors' Table, Bombay,
The Editors' Table, Poona, *care of* the City Magistrate, Poona,
The Editor and Proprietor, *Dhárwár Vritt*, Dhárwár (for his own use and for the use of other Editors of newspapers in Dhárwár),
The Editors' Table, Belgaum, *care of* the Secretary to the Belgaum Municipality,
The Government of India,
The Secretary of State for India.
} By letter.